

ASPERGER EAST ANGLIA

England & Wales · Charity number 1074699

Details

Other names	ASPERGER NORFOLK
Status	Registered
Legal form	Other
Registered	1999-03-17
Register	View on the Charity Commission register

Contact

Address	Charing Cross Centre 17-19 St. John Maddermarket Norwich NR2 1DN
Phone	01603620500
Email	info@asperger.org.uk
Website	www.asperger.org.uk

Activities

Objects: TO RELIEVE CHILDREN AND ADULTS WHO ARE DIAGNOSED AS SUFFERING FROM ASPERGER SYNDROME AND IN PARTICULAR BY THE PROVISION OF SUPPORT AND ASSISTANCE TO SUCH PERSONS AND THEIR FAMILIES AND CARERS.

Activities: ASPERGER EAST ANGLIA (AEA) PROVIDES A COMPREHENSIVE AND INTEGRATED SERVICE FOR CHILDREN, YOUNG PEOPLE AND ADULTS WITH ASPERGER SYNDROME (AS) AND ALL THOSE AFFECTED BY AS. AEA WORKS IN PARTNERSHIP WITH STATUTORY SERVICES AND OTHER PARTNERS TO RAISE PUBLIC AWARENESS. AEA PROVIDES SUPPORT GROUPS AND OFFERS INFORMATION AND ADVICE ON MANY ISSUES INCLUDING EDUCATION, TRAINING, BENEFITS AND EMPLOYMENT

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Disability, Accommodation/housing, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** THE WIDER REGION OF EAST ANGLIA.
- Cambridgeshire
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£329,527	£425,111	-	-
2024-03-31	£403,360	£434,785	-	-
2023-03-31	£411,863	£410,398	-	-
2022-03-31	£399,242	£430,211	-	-
2021-03-31	£550,843	£385,081	£173,211	29

Trustees

Name	Role	Appointed
JERRY ELLIOTT	Chair	
Dr EKKEHART FA STAUFENBERG CONSULTANT		
FIONA JANE HARE		2020-08-10
JULIE ELLIOTT		2020-10-05
PROFESSOR PETER LANGDON		2020-02-03
ROWENA ALSTON		2024-06-03
Rev Andrew Ronald Good		2020-08-10

Accounts

CHARITY REGISTRATION NUMBER: 1074699

Asperger East Anglia
Unaudited financial statements
31 March 2025

Asperger East Anglia

Financial statements

Year ended 31 March 2025

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE PhD
Dr Ekkehart Staufenberg MSc, MD, MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons) (resigned 18 March 2025)
Mrs Julie Elliott
Mrs Mary Laxton (resigned 1 May 2025)
Ms Jo Watts (resigned 15 April 2025)
Mrs Rowena Alston (appointed 3 June 2024)
Ms Fiona Hare
Rev Andrew Good
Prof Peter Langdon DClinPsy, PhD, CPsychol, AFBPsS
Dr Simon Brett (appointed 5 August 2024 and resigned 1 May 2025)

Chief Executive Officer	Thecla Fellas
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Independent examiner	Shaun Mary FCA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	HSBC Bank plc 18 London Street Norwich Norfolk
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Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Objectives and activities

- **Objects of the Charity**

The Charity exists to relieve the stress experienced by children, young people and adults (in the East Anglia Region) diagnosed with or suspected to have Autism/Asperger syndrome, by the provision of support and assistance to such persons, their families and their carer's.

- **Vision**

Asperger East Anglia will develop its structures and systems to ensure long term sustainability and a quality service to meet the needs of people with Asperger syndrome.

- **Mission Statement**

Asperger East Anglia will provide services to meet the needs of people with Asperger syndrome, will work with partners and will raise public awareness of the needs of people with Asperger syndrome.

- **Summary of main activities in relation to the objectives of the Charity**

- Providing Information, Advice, Guidance and Support
- Raising Awareness of Autism/Asperger syndrome
- Fundraising

In addition, the charity managed a number of specific projects during the year ended 31 March 2025 as follows:

- Children and family support groups
- Adult social groups
- Parent and carer support
- Training and Pre-Employment Workshop project
- Personal support service
- Independent Living project
- Autism Wellbeing project

Providing Information, Advice, Guidance and Support

The Charity continued to respond to hundreds of telephone calls and emails from people requesting support, information, advice and guidance on Autism/ Asperger syndrome and associated issues.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

Raising Awareness of Asperger Syndrome

Over the year we have continued to raise awareness of the needs of those with Autism/Asperger syndrome and their families. We have made use of the virtual resources adopted during the pandemic to continue to raise awareness and ensured the following:

- Asperger East Anglia was represented on many voluntary sector forums.
- The continued delivery of awareness presentations to a variety of audiences across all sectors.
- A presence at several virtual conferences and events in this year and represented those we support with a voice to challenge areas that are not being met by the governments 'Autism bill' which became the 'Autism act' in November 2009.
- Networked and worked in partnership with other voluntary and statutory organisations including Children's Services, Adult Services, Health Services and DWP.
- Lobbied MPs.

Risk Management

The strategic committee met regularly during this year to help plan for expected funding cuts and to prepare for the most significant risks that the charity faces including:

- **Failure to obtain funding for ongoing projects.** Most project funding is confirmed annually. We are working hard to try to secure more long-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.

Objectives for the Year

Asperger East Anglia's key aims, and objectives met in 2024/25 were:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To establish the Norwich Autism Wellbeing Centre.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.

Public Benefit

The public benefit of our service is to all our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators, and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Achievements and performance

Children, Young People and Families Services

Children and Family Support Groups

During this year our Children and Family support group have met once a month. A staff member with the support of parents delivered creative activities social games, art, craft, and social activities outside of the group. The group is well supported by the parents attending and has the potential to be self-running.

Education Advice has been delivered from our Norwich Drop-in Centre to parents struggling to cope with the education system including applying for an Educational Health and Care Plan Advice and support included telephone and e-mail support as well as face to face meetings in our offices.

Adult Services

Carers Support

Asperger East Anglia is an active advocate for carers and cared-for people with autism, helping to promote the user voice in terms of their rights, needs and awareness raising amongst the statutory and business sectors. Our groups are a lifeline for all carers accessing support. In person meetings have been held once a month at the Charing Cross Centre. Those attending have had access to professional advice and support regarding general or specific issues as well as support with applying for benefits, and access to advocacy where decisions on benefit entitlements are challenged. We continued to support family carers living in rural areas or with accessibility issues by providing a virtual meeting once a month. The carers meetings have provided new opportunities for support and connecting with other family carers of autistic people.

Adult Social groups

The weekly groups provide social activities in different settings. The meetings bring likeminded people with Autism together and helps to reduce isolation and provide peer support and friendships. Groups have been delivered in Norwich, Kings Lynn and Beccles and continue to be popular with requests to register to attend remaining high. The age of people seeking to attend range from 17 years to 70 years. Groups are held one week in person and the following week online which helps those more isolated individuals unable to travel to have the opportunity to meet socially.

Women and non-binary group

The group meets weekly on alternative weeks in person and on-line. During this year we have provided group meetings in West Norfolk through the provision of regular Drop-In support sessions held in central King's Lynn.

Employment Training and Welfare Support

We provided in-housework experience at our Beccles Workshop project. During the year we provided bespoke training placements for individuals to gain work experience in our Workshops including woodwork, electronic repair skills, retail and online selling. Our employment advisor provided help with CV writing, job coaching, seeking and applying for jobs and volunteering opportunities. We have supported employers with Autism awareness training and given advice on reasonable adjustments in the workplace helping to achieve job retention.

Our Welfare Support was mainly providing people with help navigating DWP benefit claims. Requests for help with transferring claimants from Employment Support Allowance to Universal Credit heavily increased during this year. Applications for Personal Independence Payment (PIP) continue to be difficult to apply for with the majority of those seeking an award not meeting criteria.

Personal Support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Our PA's work with a person-centred approach to assist individuals to access community-based activities and promote independence. Individuals who accessed this service were funded by personal budgets funded by the local authority or privately funded. We supported 10 individuals with Norfolk personal budgets 2 with Suffolk budgets and 8 private paying clients.

Most referrals have had complex needs including severe and enduring mental health issues which have required intensive support.

We continued to struggle to recruit staff with experience in both autism and mental health and had to limit the number of referrals accepted into the service.

Autism Wellbeing Centre

Our Autism Wellbeing Centre based within our Norwich Drop-in service employed a qualified Holistic Practitioner with a Masters in Autism and provided a range of bespoke complimentary services to help people experiencing anxiety, stress, anger issues, autistic melt downs and panic attacks. The Wellbeing Centre provided a Sensory Room during this year which was available for people to use when in the city and feeling anxious or stressed. We held our carers and women's group meetings within the Wellbeing rooms, a listening service for those needing to talk confidentially about their difficulties with understanding their emotions and therapeutic art class's.

Independent Living Project

Our independent living project is housed above one of our premises in Beccles and has offered young people with AS the opportunity to be supported while learning all the skills needed to live independently. We have through the year supported a further 4 clients to move into their own accommodation and have supported them with their independent living skills.

Review of Fundraising Performance

The charity continued to need to raise funds for specific projects and to meet the general management costs of the charity, by:

- Employing a professional part-time fundraiser to work closely with the CEO.
- Making applications to local and national statutory funding bodies.
- Develop new services with a self-funding model.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

The following funders have supported our charitable activities during the year:

The Albert Gubay Charitable Foundation –	Training and Employment Workshops
Suffolk Community Foundation – Women and Girls Fund	Women's Group
The National Lottery Community Fund – Awards for All	Adult Social Group/trips and visits
Douglas Arter Foundation	Sensory Room
R C Snelling	Sensory Room
The Pennycress Trust	Sensory Room
King Charles III Fund	Wellbeing Hub for Autistic People and their Family Carers
The Clothworker's Foundation	Vehicle (transit van)
Nichol Young Foundation	Training and Education Workshop Beccles
Mickleham Trust	Drop In Centre Norwich
The Barber Holt Charity	Drop In Centre Norwich
Suffolk Community Foundation – Hill Family Grant-making Programme	Specialist Employment Advisor Salary
The Hedley Foundation	Training and Employment Workshop Beccles
Alpkit Foundation	Trips and Visits
Norfolk Community Foundation – Freebridge Community Fund	King's Lynn Drop In 4 Support
Eastern Counties Educational Trust	Training and Employment Workshop
The Screwfix Foundation	Sensory Room
Norfolk Community Foundation – West Norfolk Lives	King's Lynn Drop In 4 Support, Women's Group
Suffolk Community Foundation – Non-Fundholder Grant-making Programme	Specialist Employment Advisor Salary
Norfolk Community Foundation - Love Norfolk Fund 2024 with support from the Flux Family Fund	Autism Wellbeing Centre, Therapeutic and Craft Activities
Norfolk Community Foundation – Norfolk and Waveney Community Voices Fund	Community Voices Programme: Women's health project
Kip and Alison Bertram Charitable Trust	Unrestricted
East Suffolk Community Partnerships – Beccles, Bungay, Halesworth and villages	Adult Social Group, East Suffolk
Beccles Townlands Charity	Transit Van
The Tudwick Foundation	Supporting individuals affected by the Cost of Living Crisis,
Anne French Memorial Trust	Restricted grant from the Anne French Memorial Trust (wording provided by Bishop of Norwich)
Suffolk Community Foundation – Suffolk Giving Fund	Specialist Autism Employment Advisor
Suffolk Community Foundation – Frank Jackson Fund	Training and Employment Workshop
Norfolk Community Foundation – Surviving Winter Fund	Drop-In Centre Norwich

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Management Review

The charity has been managed during the year by the following:

Trustees - responsible for the management of the charity's activities and its financial position.

Committees

Finance Committee - responsible for setting the budget and overseeing the financial position;

Strategic Development Committee - responsible for the development of the charity's strategy;

Staffing Committee - responsible for overseeing the charity's staffing and pay levels.

Chief Executive Office - responsible for overseeing the day to day functions.

During the reporting year Asperger East Anglia employed 29 staff, 3 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2024-25 Asperger East Anglia employed 5 people with Asperger syndrome (a registered disability under the Disabled Persons Act).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Financial review and going concern

The financial year 2024/2025 has been a difficult one, probably more difficult than any other in the past few years in the aftermath of the Covid pandemic. The high cost of living has had its impact on the charity, its staff, footfall to our shops/workshops and fundraising too. Our reserves have been gradually eroded throughout the financial year forcing us to make difficult decisions in order to continue our work. It has been much more difficult for us to raise money from donors. It is against this background and the difficulties it presents that we continuously review our options and enable ongoing operations in support of our clients and their families.

We continued to deliver our vital services throughout the year, as clients themselves are feeling the pinch of economic uncertainty. We managed our budget wisely while seeking new sources of funding via our dedicated fundraiser. Most importantly though we could afford to continue. We maintained a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trust funds but most importantly growing our own resources year on year, making us more self-funding and therefore self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward-looking and finding ways to best manage our cashflow. We are prepared to make the tough decisions as and when necessary to ensure the continued existence of the charity and support its aims and goals.

Our income for the financial year was £329,527 (2024: £454,643), down by £125,116 approximately 27.5% on the previous year and expenditure was £425,111 (2024: £434,485), a decrease of approximately 2.2%. This reflects the increasing costs of power and essential items and battling high inflation. This in turn has decreased our overall funds balance from £110,345 at the end of 2023/24, to £16,698 for 2024/25. In recent years, it was expected that pressure on funding would continue to force the charity to use its reserves to aid those projects whose funding had declined, however it has hit us harder than even we expected and, though it was mitigated in part by an unexpected legacy, we still found ourselves in a tough position at the turn of the year.

These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends, and any unanticipated charges or events must be borne by unrestricted funds. Our trading arm, Asperger Community Development (East Anglia) Limited (ACD) continues to generate income since the move to Beccles in July 2014. The Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. It has enabled us to demonstrate to funders that we are doing things to help ourselves and provides valuable unrestricted income that we can use to support the charity's efforts. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical), a centre for our e-Bay sales and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever-changing look to where and how our income gets generated.

In October 2017 we opened a second retail shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but to also utilise the upstairs space and provide supported living to young people with Autism. This has proven to be a highly successful venture that we hope to replicate and expand sometime in the future.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Financial review and going concern *(continued)*

However, the charity remains under significant financial pressure. We are doing ok at this moment in time, but we have been close to critical before, and we want to be sure we can still support all our services into the future. The local authority in Norfolk, seems unwilling to give additional resources, and they continue to pay little regard to the struggles of people with Autism, care assessments are still failing to identify the needs of our service users and in our view, they continue to fail to abide by the Autism Act of 2009. Norfolk County Council do have an Autism strategy but as much as we'd like to support it, its superficial at best and does very little to actually support the autistic beyond a twelve-week period.

This year new projects have been initiated to support the requirements of the wellbeing and emotional needs of our client community. Our CEO has had the vision in seeking new ways to help and support the charity provide a continuous service in challenging times. It has not been without some considerable effort on the part of AEA/ACD management, our staff and those we look to aid us in our fundraising activities, for matters to have been maintained to the extent that they have. We highly value all those funders, whether large or small, who have supported this charity through the years, we could not do this without them. We will maintain our focus and deliver our service with the help of the much-valued staff and continue to provide valuable services to those with AS and their families.

As we look forward to the new financial year we are already having to make difficult decisions, the rise in NI and increases to minimum wage from the beginning of April have forced us to reduce hours of some staff, let some staff go and make others redundant, holding on to staff that actually drive our income streams. Honestly, we are in survival mode only expending what we can afford. We have challenged every piece of expenditure once again, trying to make ourselves even more cost efficient, while still supporting our clients. We are though, on the brink of introducing, indirectly, an exciting development, the provision of a diagnostic service, which will hopefully be in place by mid-year 2025.

Adaptability and flexibility have been key to providing for the community, we have done it for several years and with good management of change we can maintain our effectiveness. We intend to continue to find ways to maintain or offer services in some way, shape or form in the future. We need to be imaginative as we hope you realise we have always had to be. We must always seek to maintain our transparency; be clear on how beneficial we are and can be to a very specific group of people with a lifelong need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in most cases we work for and achieve great results. The Trustees wish to thank every single person, group and organisation that supports us from the smallest donation, to buying something in our shops or on e-Bay, to those interested in and generously funding our projects.

Reserves policy

It is the aim of the trustees to build and maintain free reserves totalling £100,000, sufficient to cover the operating costs of the charity for a 3 to 4 month period and thereby secure the continued provision of its services in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 March 2025 amount to £1,575 (2024: £127,425). Designated funds totalled £1,953 (2024: £2,332) and restricted funds totalled net assets of £nil (2024: £1,000).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Financial review and going concern *(continued)*

Going Concern

The Trustees remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a period of three years;
- the significant efforts already made to reduce monthly spending, staff employment and hours and thereby match income;
- the targeted focus on self-generated income through Asperger Community Development; and
- the charity's previous success with grant funding applications;

will be sufficient to enable the charity to continue to operate. Therefore the Trustees believe that there are no material uncertainties over the going concern status of the charity.

The Trustees plan to make an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2026. On conversion the activities its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Plans for future periods

Key Future Plans

In addition to the continuance of all our projects Asperger East Anglia's key aims and objectives for 2025/2026 are:

- To continue to provide existing projects.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.
- To expand the services within the Autism Wellbeing Centre and provide a post diagnostic support service.

Structure, governance and management

Constitution

Asperger East Anglia is a registered charity and is governed by a Declaration of Trust made on the 8th July 1998 and Supplemental Deed 8th June 2004.

Recruitment and Appointment of Trustees

The minimum number of serving trustees is three. Trustees are appointed by a resolution of the trustees, passed at a special meeting with 21 days notice. In selecting persons to be appointed as trustees, the existing trustees shall take into account the benefits of appointing a person who through residence, occupation, employment, special knowledge, or personal or professional qualifications can make a contribution to the pursuit of the objects or the management of the Charity.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Trustees Induction and Training

All new trustees are provided with a comprehensive induction pack to Asperger East Anglia, which includes the Deed of Trust, current business plan, staffing structure, annual budget and last accounts. They are also provided with details of their obligations under Charity Law. Following their appointment, we will endeavour to provide trustees with ongoing training by recommending relevant courses for them to attend as appropriate.

Organisation Structure and Decision Making

The Trustees meet at least bi-monthly with special meetings being held when circumstances dictate. The trustees govern and strategically manage the charity but employ a Chief Executive Officer and staff to carry out day to day functions.

Related parties

One of the Trustees of Asperger East Anglia is also a director of Asperger Community Development (East Anglia) Limited, while a further Trustee is company secretary.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

S C Mary FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 20 December 2025 and signed on behalf of the board of trustees by:

Mr Jeremy Elliott
Trustee

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia

Year ended 31 March 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025 which are set out on pages 14 to 26.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement – Matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I draw attention to note 3 of the accounts (Accounting policies) regarding Going concern which states the trustees believe that no material uncertainties exist around the going concern status of the charity. Due to the Trustees opinion, the accounts have been prepared on using the going concern basis.

I confirm that no other material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2025

I confirm there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Shaun Mary FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

13 January 2026

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	87,524	–	87,524	123,443
Charitable activities	5	113,052	128,951	242,003	279,917
Total income		<u>200,576</u>	<u>128,951</u>	<u>329,527</u>	<u>403,360</u>
Expenditure					
Charitable activities	6	(182,434)	(242,677)	(425,111)	(434,785)
Total expenditure		<u>(182,434)</u>	<u>(242,677)</u>	<u>(425,111)</u>	<u>(434,785)</u>
Net expenditure before transfer of funds		18,142	(113,726)	(95,584)	(31,425)
Transfers between funds		(112,726)	112,726	–	–
Net movement in funds		<u>(94,584)</u>	<u>(1,000)</u>	<u>(95,584)</u>	<u>(31,425)</u>
Reconciliation of funds					
Total funds brought forward		111,282	1,000	112,282	143,707
Total funds carried forward		<u>16,698</u>	<u>–</u>	<u>16,698</u>	<u>112,282</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12		23,170		1,525
Current assets					
Debtors	13	30,871		87,329	
Cash at bank and in hand		<u>1,367</u>		<u>68,044</u>	
		32,238		155,373	
Creditors: Amounts falling due within one year	14	<u>(28,710)</u>		<u>(24,616)</u>	
Net current assets			3,528		130,757
Total assets less current liabilities			26,698		132,282
Creditors: Amounts falling due after more than one year	15		(10,000)		(20,000)
Net assets			<u>16,698</u>		<u>112,282</u>
Funds of the charity					
Restricted funds			—		1,000
Unrestricted funds			<u>16,698</u>		<u>111,282</u>
Total charity funds	17		<u>16,698</u>		<u>112,282</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2025, and are signed on behalf of the board by:

Mr Jeremy Elliott
Trustee

The notes on pages 16 to 26 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Going concern

The accounts have been prepared on the going concern basis and the charity believes that no material uncertainties exist.

The Trustees remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a period of three years;
- the significant efforts already made to reduce monthly spending, staff employment and hours and thereby match income;
- the targeted focus on self-generated income through Asperger Community Development; and
- the charity's previous success with grant funding applications;

will be sufficient to enable the charity to continue to operate.

The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Therefore the Trustees believe that there are no material uncertainties over the going concern status of the charity.

The Trustees plan to make an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2026. On conversion the activities its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Funds structure

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the Statement of Financial Activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Income *(continued)*

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- investment income is included when receivable.

- income from charitable trading activity is accounted for when earned.

- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

There is no value below which assets are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% reducing balance
Office Equipment	- 25% reducing balance

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Taxation

The charity is exempt from income tax on all its activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	26,176	26,176	21,809	21,809
Gift aid from Asperger Community Development (East Anglia) Limited	61,348	61,348	51,729	51,729
Legacies				
Legacies	–	–	49,905	49,905
	<u>87,524</u>	<u>87,524</u>	<u>123,443</u>	<u>123,443</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Personal Support Service	113,052	–	113,052
Personal Development and WellBeing Centre	–	4,570	4,570
Education and Training	–	69,000	69,000
Drop in Centre	–	26,955	26,955
Adult Group	–	28,426	28,426
Adult Carers	–	–	–
Children and Family Support	–	–	–
	<u>113,052</u>	<u>128,951</u>	<u>242,003</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Personal Support Service	142,092	–	142,092
Personal Development and WellBeing Centre	–	36,443	36,443
Education and Training	–	31,545	31,545
Drop in Centre	–	60,777	60,777
Adult Group	–	2,715	2,715
Adult Carers	–	145	145
Children and Family Support	–	6,200	6,200
	<u>142,092</u>	<u>137,825</u>	<u>279,917</u>

6. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Personal Support Service	123,447	25,200	148,647	159,808
Drop in Centre	39,937	6,008	45,945	68,349
Adult Carers	–	–	–	163
Personal Development and WellBeing Centre	26,037	1,019	27,056	46,033
Adult Group	34,687	6,336	41,023	1,928
Education and Training	142,016	15,380	157,396	147,751
Children and Family Support	–	–	–	6,973
Governance costs	–	5,044	5,044	3,780
	<u>366,124</u>	<u>58,987</u>	<u>425,111</u>	<u>434,785</u>

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examination	<u>5,044</u>	<u>–</u>	<u>5,044</u>	<u>3,780</u>

Support costs

	Governance £	Charitable Activities £	Total Allocated £
Staff costs - Usage	–	40,164	40,164
Other admin costs - Usage	5,044	13,779	18,823
	<u>5,044</u>	<u>53,943</u>	<u>58,987</u>

Expenditure on charitable activities included £242,677 (2024: £250,410) of restricted expenditure and £182,434 (2024: £184,375) of unrestricted expenditure.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,133	508
Operating lease payments	<u>16,839</u>	<u>16,809</u>

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>5,044</u>	<u>3,780</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	367,448	369,515
Social security costs	18,114	18,731
Employer contributions to pension plans	<u>5,192</u>	<u>6,637</u>
	390,754	394,883
Less: recharged to Asperger Community Development (East Anglia) Ltd	<u>(23,146)</u>	<u>(25,687)</u>
	<u>367,608</u>	<u>369,196</u>

Key management personnel remuneration amounted to £52,169 in respect of one employee (2024: £54,512 one employee).

The average head count of employees during the year was 23 (2024: 28).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

The trustees received no remuneration and had no expenses re-imbursed during either the current or previous year.

11. Transfers between funds

Transfers between funds have been included in order to remove old balances which have been expended in previous years and to eliminate deficits on projects funded with restricted funds.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

12. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 Apr 2024	12,210	32,298	44,508
Additions	22,000	2,450	24,450
Disposals	(12,210)	–	(12,210)
At 31 Mar 2025	<u>22,000</u>	<u>34,748</u>	<u>56,748</u>
Depreciation			
At 1 Apr 2024	11,538	31,445	42,983
Charge for the year	1,375	758	2,133
Disposals	(11,538)	–	(11,538)
At 31 Mar 2025	<u>1,375</u>	<u>32,203</u>	<u>33,578</u>
Carrying amount			
At 31 Mar 2025	<u>20,625</u>	<u>2,545</u>	<u>23,170</u>
At 31 Mar 2024	<u>672</u>	<u>853</u>	<u>1,525</u>

13. Debtors

	2025 £	2024 £
Trade debtors	1,560	8,866
Prepayments and accrued income	21,074	69,858
Amounts owed by Asperger Community Development (East Anglia) Limited	8,237	8,605
	<u>30,871</u>	<u>87,329</u>

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	212	1,921
Accruals and deferred income	16,076	15,287
Social security and other taxes	9,673	5,917
Other creditors	2,749	1,491
	<u>28,710</u>	<u>24,616</u>
	2025	2024
	£	£
Deferred income brought forward	11,507	1,615
Released during the year	(11,507)	(1,615)
Deferred during the year	10,000	11,507
Deferred income carried forward	<u>10,000</u>	<u>11,507</u>

Deferred income relates to personal budget income for April 2025 and grant funding for the second of three years.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

15. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Accruals and deferred income	<u>10,000</u>	<u>20,000</u>
	2025 £	2024 £
Deferred income brought forward	20,000	-
Released during the year	(10,000)	-
Deferred during the year	-	20,000
Deferred income carried forward	<u>10,000</u>	<u>20,000</u>

Deferred income relates grant funding for the third year of three year funding.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,192 (2024: £6,637).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	At 31 Mar 2025 £
General funds	108,950	200,576	(182,434)	(112,347)	14,745
William Olive Fund	2,332	-	-	(379)	1,953
	<u>111,282</u>	<u>200,576</u>	<u>(182,434)</u>	<u>(112,726)</u>	<u>16,698</u>
	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
General funds	135,346	265,535	(184,375)	(107,556)	108,950
William Olive Fund	2,332	-	-	-	2,332
	<u>137,678</u>	<u>265,535</u>	<u>(184,375)</u>	<u>(107,556)</u>	<u>111,282</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	At 31 Mar 2025
	£	£	£	£	£
Adult Group	1,000	28,426	(34,687)	5,261	—
Adult Carers	—	—	—	—	—
Education and Training	—	69,000	(142,016)	73,016	—
Moving On	—	—	—	—	—
Children and Family Support	—	—	—	—	—
Drop in Centre	—	26,955	(39,937)	12,982	—
Personal Development	—	4,570	(26,037)	21,467	—
	<u>1,000</u>	<u>128,951</u>	<u>(242,677)</u>	<u>112,726</u>	<u>—</u>

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Adult Group	33	2,715	(1,714)	(34)	1,000
Adult Carers	33	145	(145)	(33)	—
Education and Training	—	31,545	(140,083)	108,538	—
Moving On	720	—	—	(720)	—
Children and Family Support	—	6,200	(6,200)	—	—
Drop in Centre	—	60,777	(60,776)	(1)	—
Personal Development	5,243	36,443	(41,492)	(194)	—
	<u>6,029</u>	<u>137,825</u>	<u>(250,410)</u>	<u>107,556</u>	<u>1,000</u>

Purposes of funds:

Details and purposes of the funds can be found within the trustees report (pages 1 to 11).

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

As at 31 March 2025

	Tangible Fixed Assets £	Net Current Assets £	Amounts due after one year £	Total 2024
Unrestricted Income Funds	23,170	1,575	(10,000)	14,745
Designated Funds	–	1,953	–	1,953
Total Funds	<u>23,170</u>	<u>3,528</u>	<u>(10,000)</u>	<u>16,698</u>

As at 31 March 2024

	Tangible Fixed Assets £	Net Current Assets £	Amounts due after one year £	Total 2024
Restricted Income Funds:				
Adult Group	–	1,000	–	1,000
Unrestricted Income Funds	1,525	127,425	(20,000)	108,950
Designated Funds	–	2,332	–	2,332
Total Funds	<u>1,525</u>	<u>130,757</u>	<u>(20,000)</u>	<u>112,282</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	2,304	2,628
Later than 1 year and not later than 5 years	1,344	3,648
	<u>3,648</u>	<u>6,276</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2025

20. Related parties

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Julie Elliott is a director and Mr Jeremy Elliott is company secretary:

	2025 £	2024 £
Income received by Asperger East Anglia on behalf of the company	(86,786)	(100,535)
Expenditure paid by Asperger East Anglia on behalf of the company	24,747	29,335
Expenditure paid by Asperger Community Development (East Anglia) Ltd on behalf of the Asperger East Anglia	(2,678)	–
Loan provided to Asperger East Anglia by company	3,000	–
Gift aid due to Asperger East Anglia	61,348	51,729
Balance due from / (to) the company at the period end	8,237	8,605

During the year trustees donated goods for resale through Asperger Community Development (East Anglia) Limited's charity shop. It is not practical to determine the value of donated items gifted.

The charity received a total of £690 (2024: £240) unrestricted donations from the Trustees.

During the year the charity rented premises from The Charing Cross Centre (registered charity 304027) of which Andrew Good (Trustee) is the Centre Manager and Thecla Fellas (CEO) is a Trustee. Rent payable during the year amounted to £12,755 (2024: £12,650). £2,000 was owing at the year end (2024: £nil).

Accounts

CHARITY REGISTRATION NUMBER: 1074699

Asperger East Anglia
Unaudited financial statements
31 March 2024

11 JUL 2024

Asperger East Anglia

Financial statements

Year ended 31 March 2024

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE PhD
Dr Ekkehart Staufenberg MSc, MD, MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons)
Mrs Julie Elliott
Mrs Mary Laxton
Ms Jo Watts
Mrs Rowena Alston (appointed 3 June 2024)
Ms Fiona Hare
Rev Andrew Good
Prof Peter Langdon DClínPsy, PhD, CPsychol, AFBPsS

Chief Executive Officer	Thecla Fellas
Independent examiner	Shaun Mary FCA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	HSBC Bank plc 18 London Street Norwich Norfolk

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Objectives and activities

- **Objects of the Charity**
The Charity exists to relieve the stress experienced by children, young people and adults (in the East Anglia Region) diagnosed with or suspected to have Asperger syndrome, by the provision of support and assistance to such persons, their families and their carers.
- **Vision**
Asperger East Anglia will develop its structures and systems to ensure long term sustainability and a quality service to meet the needs of people with Asperger syndrome.
- **Mission Statement**
Asperger East Anglia will provide services to meet the needs of people with Asperger syndrome, will work with partners and will raise public awareness of the needs of people with Asperger syndrome.
- **Summary of main activities in relation to the objectives of the Charity**
 - Providing Information, Advice, Guidance and Support
 - Raising Awareness of Asperger syndrome
 - Fundraising

In addition, the charity managed a number of specific projects during the year ended 31 March 2024 as follows:

- Children and family support groups
- Adult social groups
- Parent and carer support
- Education information, advice and guidance
- Training and Pre Employment Workshop project
- Personal support service
- Independent Living project
- Autism Wellbeing project

Providing Information, Advice, Guidance and Support

The Charity continued to respond to hundreds of telephone calls and emails from people requesting support, information, advice and guidance on Asperger syndrome and associated issues.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Raising Awareness of Asperger Syndrome

Over the year we have continued to raise awareness of the needs of those with Asperger syndrome and their families. Coming out of lock down we utilised the virtual resources adopted during the pandemic to continue to raise awareness and ensured the following:

- Asperger East Anglia was represented on many voluntary sector forums.
- The continued delivery of awareness presentations to a variety of audiences across all sectors.
- A presence at several virtual conferences and events in this year and represented those we support with a voice to challenge areas that are not being met by the governments 'Autism bill' which became the 'Autism act' in November 2009.
- Networked and worked in partnership with other voluntary and statutory organisations including Children's Services, Adult Services, Health Services and DWP.
- Lobbied MPs.

Risk Management

The strategic committee met regularly during this year to help plan for expected funding cuts and to prepare for the most significant risks that the charity faces including:

- **Failure to obtain funding for ongoing projects.** Most project funding is confirmed annually. We are working hard to try to secure more long-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.

Objectives for the Year

Asperger East Anglia's key aims, and objectives met in 2023/24 were:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand the Independent Living Project.
- To establish the Norwich Autism Wellbeing Centre.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Public Benefit

The public benefit of our service is to all our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators, and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Achievements and performance

Children, Young People and Families Services

Children and Family Support Groups

During this year our Children and Family support group have met once a month. A staff member with the support of parents delivered creative activities social games, art, craft, cookery and social activities outside of the group. The group is well supported by the parents attending and has the potential to be self-running.

Education Advice has been delivered from our Norwich Drop-in Centre to parents struggling to cope with the education system including applying for an Educational Health and Care Plan Advice and support included telephone and e-mail support as well as face to face meetings in our offices.

Adult Services

Carers Support

Asperger East Anglia is an active advocate for carers and cared-for people with autism, helping to promote the user voice in terms of their rights, needs and awareness raising amongst the statutory and business sectors. Our groups are a lifeline for all carers accessing support. In person meetings have been held once a month at the Charing Cross Centre. Those attending have had access to professional advice and support regarding general or specific issues as well as support with applying for benefits, and access to advocacy where decisions on benefit entitlements are challenged. We continued to support family carers living in rural areas or with accessibility issues by providing a virtual meeting once a month. The carers meetings have provided new opportunities for support and connecting with other family carers of autistic people.

Adult Social groups

The weekly groups provide social activities in different settings. The meetings bring likeminded people with Autism together and helps to reduce isolation and provide peer support and friendships. Groups have been delivered in Norfolk and Suffolk. The numbers of people requesting to register to attend has been the highest we have experienced. The age of people seeking to attend range from 17 years to 70 years. Groups are held one week in person and the following week online which helps those more isolated individuals unable to travel to have the opportunity to meet socially.

Women and non-binary group

The group meets weekly on alternative weeks in person and on-line. During this year we have extended our social support groups to West Norfolk through the provision of regular Drop-In support sessions held in central King's Lynn.

Employment Training and Welfare Support

We provided in-house work experience at our Beccles Workshop project. During the year we provided bespoke training placements for individuals to gain work experience in our Workshops including woodwork, electronic repair skills, retail and online selling. Our employment advisor provided help with CV writing, job coaching, seeking, and applying for jobs and volunteering opportunities. Requests for job retention support remained high throughout the year and employers were provided with awareness training and advice on reasonable adjustments in the workplace. With the transfer of benefit claimants to Universal Credit our benefit and welfare support was in great demand. Applications for Personal Independence Payment (PIP) became more difficult to apply for with the majority of applications needing to go to mandatory reconsideration and court appeal. A large proportion of our work within this project has been helping people to access benefits or to challenge the DWP when benefits have been denied, stopped or reduced.

Personal Support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Our PA's work with a person-centred approach to assist individuals to access community-based activities and promote independence. Individuals who accessed this service were funded by personal budgets funded by the local authority or privately funded. We supported 18 individuals with Norfolk personal budgets 2 with Suffolk budgets and 11 private paying clients.

Most referrals have had complex needs including severe and enduring mental health issues which have required intensive support.

We continued to struggle to recruit staff with experience in both autism and mental health and had to limit the number of referrals accepted into the service.

Autism Wellbeing Centre

In response to the lack of wellbeing services for people with Autism in Norfolk during this year we launched our Autism Wellbeing Centre based within our Norwich Drop-in Centre. The new project employed a qualified Holistic Practitioner with a Masters in Autism and provided a range of bespoke complimentary services to help people experiencing anxiety, stress, anger issues, autistic melt downs and panic attacks. The wellbeing centre provided one to one support, small group work and a Listening Service for those needing to talk confidentially about their difficulties with understanding their emotions.

Independent Living Project

Our independent living project is housed above one of our premises in Beccles and has offered young people with AS the opportunity to be supported while learning all the skills needed to live independently. We have through the year supported a further 5 clients to move into their own accommodation and have supported them with their independent living skills.

Review of Fundraising Performance

The charity continued to need to raise funds for specific projects and to meet the general management costs of the charity, by:

- Employing a professional part-time fundraiser to work closely with the CEO.
- Making applications to local and national statutory funding bodies.
- Develop new services with a self-funding model.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

The following funders have supported our charitable activities during the year:

Charitable Trust	Project
29th May 1961 charitable Trust	Children and Families
Alan Boswell fundraising	Personal Development/ WellBeing
Alderman John Norman	Children and Families
Anne French Grant	Personal Development/ WellBeing
Aquarious Charitable Foundation	Employment & Training Workshop, Beccles
Belstead Ganzoni Charitable Trust	Employment & Training Workshop, Beccles
Carers Voice Norfolk & Waveney	Carers Groups
Central England Community	IT equipment
D.C. Moncrieff Charitable Trust	Employment & Training Workshop, Beccles
Edward Gostling Foundation	Personal Development/ WellBeing
Hospital Saturday	Personal Development/ WellBeing
NCF Community Fund	Adult Group
Newton Investment	Core
NLCF Community Fund	Norwich Drop-In Support & Opportunities
Norfolk Community Fund	Personal Development/ WellBeing
Norfolk Community Fund	Norwich Drop-In Support & Opportunities
Norwich Consolidation	Personal Development/ WellBeing
Pettit Charitable Trust	Employment & Training Workshop Beccles
Prosperity -Enid Slater Charitable	Employment & Training Workshop, Beccles
Suffolk Community 232559 / Pear Family Fund	Employment & Training Workshop, Beccles
Suffolk Community 232559 / Hughes Hallett Fund	Employment & Training Workshop, Beccles
Suffolk Community 240055 / Women & Girls Fund	Adult Group – Women's group
Tudwick Foundation Grant	Employment & Training Workshop, Beccles

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

The following statutory bodies have provided funding during the reporting year:

Project	
Personal Support Service	Norfolk County Council
Workshop training	Suffolk County Council/Suffolk Education

Management Review

The charity has been managed during the year by the following:

Trustees - responsible for the management of the charity's activities and its financial position.

Committees

Finance Committee - responsible for setting the budget and overseeing the financial position;

Strategic Development Committee - responsible for the development of the charity's strategy;

Staffing Committee - responsible for overseeing the charity's staffing and pay levels.

Chief Executive Office - responsible for overseeing the day to day functions.

During the reporting year Asperger East Anglia employed 29 staff, 5 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2023-24 Asperger East Anglia employed 6 people with Asperger syndrome (a registered disability under the Disabled Persons Act).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Financial review

As the financial year 2023/2024 came to a close, the high cost of living has had its impact on the charity, its staff, footfall to our shops/workshops and fundraising too. It has been much more difficult for us to raise money from donors. It is against this background and the difficulties it presents that we continuously review our options and enable ongoing operations in support of our clients and their families.

We continued to deliver our vital services throughout the year, as clients are feeling the pinch of economic uncertainty. We managed our budget wisely while seeking new sources of funding via our dedicated fundraiser. Most importantly though we could and can afford to continue. We maintained a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trusts funds but most importantly growing our own resources year on year, making us more self-funding and therefore self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward-looking and finding ways to best manage our cashflow. We are prepared to make the tough decisions as and when necessary to ensure the continued existence of the charity and support its aims and goals.

Our income for the financial year was £403,360 (2023: £411,863), down approximately 2% on the previous year and expenditure was £434,785 (2023: £410,398), an increase of 6% approximately. This reflects the increasing costs of power and essential items, battling high inflation. This in turn has decreased our overall funds balance from £143,707 at the end of 2022/23, to £112,282 for 2023/24. In recent years, it was expected that pressure on funding would continue to force the charity to use its reserves to aid those projects whose funding had declined, however we are very pleased to report we are in a position to hold a significant reserve of just above £100,000, as agreed by Trustees to provide the foundation for a future significant project or alternatively provide 3 months expenditure, per our stated reserves policy.

These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends, and any unanticipated charges or events must be borne by unrestricted funds. Our trading arm, Asperger Community Development (East Anglia) Limited (ACD) continues to generate income since the move to Beccles in July 2014. The Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. It has enabled us to demonstrate to funders that we are doing things to help ourselves and provides valuable unrestricted income that we can use to support the charity's efforts. This "opportunity shop" has everything in one place, a shop, workshops (furniture, electrical) and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever-changing look to where and how our income gets generated.

In October 2017 we opened a second retail shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but to also utilise the upstairs space and provide supported living to young people with Autism. This has proven to be a highly successful venture that we hope to replicate and expand sometime in the future.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

However, the charity remains under significant financial pressure. We are doing well at this moment in time, but we have been close to critical before, and we want to be sure we can still support all our services into the future. The local authority in Norfolk, seems unwilling to give additional resources, and they continue to pay little regard to the struggles of people with Autism, care assessments are still failing to identify the needs of our service users and in our view, they continue to fail to abide by the Autism Act of 2009. Norfolk County Council have introduced an Autism strategy and we have written to them to express our concerns about its implementation.

This year new projects have been initiated to support the requirements of the wellbeing and emotional needs of our client community. Our CEO has had vision in seeking new ways to help and support the charity provide a continuous service in challenging times. It has not been without some considerable effort on the part of AEA/ACD management, our staff and those we look to aid us in our fundraising activities, for matters to have been maintained to the extent that they have. We highly value all those funders, whether large or small, who have supported this charity through the years, we could not do this without them. We will maintain our focus and deliver our service with the help of the much-valued staff and continue to provide valuable services to those with AS and their families.

Adaptability and flexibility have been key to providing for the community, we have done it for several years and with good management of change we can maintain our effectiveness. We intend to continue to find ways to maintain or offer services in some way, shape or form in the future. We need to be imaginative as we hope you realise we have always had to be. We must always seek to maintain our transparency; be clear on how beneficial we are and can be to a very specific group of people with a lifelong need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in most cases we work for and achieve great results. The Trustees wish to thank every single person, group and organisation that supports us from the smallest donation, to buying something in our shops, to those interested in and generously funding our projects.

Reserves policy

It is the aim of the trustees to build and maintain free reserves totalling £100,000, sufficient to cover the operating costs of the charity for a 3 month period and thereby secure the continued provision of its services in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 March 2024 amount to £127,425 (2023: £133,313) representing approximately 3.5 months' expenditure, excluding depreciation. Designated funds totalled £2,332 (2023: £2,332) and restricted funds totalled net assets of £1,000 (2023: £6,029).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Going Concern

The Trustees are pleased with the reserves being maintained at a level which is slightly above the reserves policy and remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a period of three years;
- the targeted focus on self-generated income through Asperger Community Development; and
- the charity's previous success with grant funding applications;

will be sufficient to enable the charity to continue to operate. Therefore the Trustees believe that there are no material uncertainties over the going concern status of the charity.

The Trustees have made an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2025. On conversion the activities its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Plans for future periods

Key Future Plans

In addition to the continuance of all our projects Asperger East Anglia's key aims and objectives for 2023/2024 are:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand outreach services in West Norfolk.
- To set up Adult Service User Forums.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.
- To expand the services within the Autism Wellbeing Centre including the provision of a sensory room.

Structure, governance and management

Constitution

Asperger East Anglia is a registered charity and is governed by a Declaration of Trust made on the 8th July 1998 and Supplemental Deed 8th June 2004.

Recruitment and Appointment of Trustees

The minimum number of serving trustees is three. Trustees are appointed by a resolution of the trustees, passed at a special meeting with 21 days notice. In selecting persons to be appointed as trustees, the existing trustees shall take into account the benefits of appointing a person who through residence, occupation, employment, special knowledge, or personal or professional qualifications can make a contribution to the pursuit of the objects or the management of the Charity.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Trustees Induction and Training

All new trustees are provided with a comprehensive induction pack to Asperger East Anglia, which includes the Deed of Trust, current business plan, staffing structure, annual budget and last accounts. They are also provided with details of their obligations under Charity Law. Following their appointment, we will endeavour to provide trustees with ongoing training by recommending relevant courses for them to attend as appropriate.

Organisation Structure and Decision Making

The Trustees meet at least bi-monthly with special meetings being held when circumstances dictate. The trustees govern and strategically manage the charity but employ a Chief Executive Officer and staff to carry out day to day functions.

Related parties

One of the Trustees of Asperger East Anglia is also a director of Asperger Community Development (East Anglia) Limited, while a further Trustee is company secretary.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

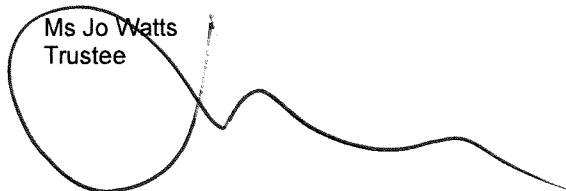
S C Mary FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 9 July 2024 and signed on behalf of the board of trustees by:

Mr Jeremy Elliott
Trustee



Ms Jo Watts
Trustee



Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia

Year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 14 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Asperger East Anglia

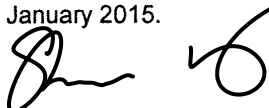
Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2024

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Shaun Mary FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

22 July 2024

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	123,443	—	123,443	89,488
Charitable activities	5	142,092	137,825	279,917	322,375
Total income		<u>265,535</u>	<u>137,825</u>	<u>403,360</u>	<u>411,863</u>
Expenditure					
Charitable activities	6	(184,375)	(250,410)	(434,785)	(410,398)
Total expenditure		<u>(184,375)</u>	<u>(250,410)</u>	<u>(434,785)</u>	<u>(410,398)</u>
Net (expenditure)/income before transfer of funds		81,160	(112,585)	(31,425)	1,465
Transfers between funds		(107,556)	107,556	—	—
Net movement in funds		<u>(26,396)</u>	<u>(5,029)</u>	<u>(31,425)</u>	<u>1,465</u>
Reconciliation of funds					
Total funds brought forward		137,678	6,029	143,707	142,242
Total funds carried forward		<u>111,282</u>	<u>1,000</u>	<u>112,282</u>	<u>143,707</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2024

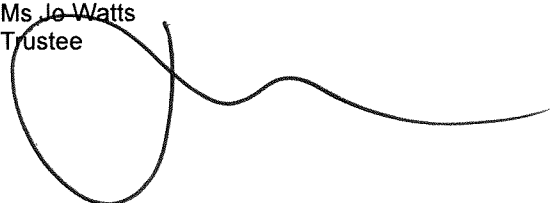
		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12		1,525		2,033
Current assets					
Debtors	13	87,329		42,769	
Cash at bank and in hand		68,044		110,879	
		<u>155,373</u>		<u>153,648</u>	
Creditors: Amounts falling due within one year	14	<u>(24,616)</u>		<u>(11,974)</u>	
Net current assets			130,757		141,674
Total assets less current liabilities			132,282		143,707
Creditors: Amounts falling due after more than one year	15		(20,000)		—
Net assets			<u>112,282</u>		<u>143,707</u>
Funds of the charity					
Restricted funds			1,000		6,029
Unrestricted funds			111,282		137,678
Total charity funds	17		<u>112,282</u>		<u>143,707</u>

These financial statements were approved by the board of trustees and authorised for issue on ...9 July 2024..., and are signed on behalf of the board by:

Mr Jeremy Elliott
Trustee



Ms Jo Watts
Trustee



The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

The accounts have been prepared on the going concern basis and the charity believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Trustees have made an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2025. On conversion the activities of its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Funds structure

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Income

All income is included in the Statement of Financial Activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- investment income is included when receivable.
- income from charitable trading activity is accounted for when earned.
- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

There is no value below which assets are not capitalised.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% reducing balance
Office Equipment	- 25% reducing balance

Taxation

The charity is exempt from income tax on all its activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	21,809	21,809	38,294	38,294
Gift aid from Asperger Community Development (East Anglia) Limited	51,729	51,729	51,194	51,194
Legacies				
Legacies	49,905	49,905	—	—
	<u>123,443</u>	<u>123,443</u>	<u>89,488</u>	<u>89,488</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Personal Support Service	142,092	–	142,092
Personal Development and WellBeing Centre	–	36,443	36,443
Education and Training	–	31,545	31,545
Drop in Centre	–	60,777	60,777
Adult Group	–	2,715	2,715
Adult Carers	–	145	145
Children and Family Support	–	6,200	6,200
	<u>142,092</u>	<u>137,825</u>	<u>279,917</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Personal Support Service	139,554	40,000	179,554
Personal Development and WellBeing Centre	–	9,992	9,992
Education and Training	–	75,885	75,885
Drop in Centre	–	26,841	26,841
Adult Group	–	8,402	8,402
Adult Carers	–	18,101	18,101
Children and Family Support	–	3,600	3,600
	<u>139,554</u>	<u>182,821</u>	<u>322,375</u>

Included in charitable activities is Government funding of £Nil (2023: £nil).

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Personal Support Service	142,102	17,706	159,808	224,045
Drop in Centre	60,776	7,573	68,349	29,457
Adult Carers	145	18	163	19,972
Personal Development and WellBeing Centre	41,492	4,541	46,033	5,211
Adult Group	1,714	214	1,928	9,512
Education and Training	140,083	7,668	147,751	115,106
Children and Family Support	6,200	773	6,973	3,600
Governance costs	—	3,780	3,780	3,495
	<u>392,512</u>	<u>42,273</u>	<u>434,785</u>	<u>410,398</u>

Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Independent examination	3,780	—	3,780	3,486
Depreciation	—	—	—	9
	<u>3,780</u>	<u>—</u>	<u>3,780</u>	<u>3,495</u>

Support costs

	Governance	Charitable Activities	Total Allocated
	£	£	£
Staff costs - Usage	—	25,966	25,966
Other admin costs - Usage	3,780	12,527	16,307
	<u>3,780</u>	<u>38,493</u>	<u>42,273</u>

Expenditure on charitable activities included £250,410 (2023: £206,735) of restricted expenditure and £184,375 (2023: £203,663) of unrestricted expenditure.

7. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	508	682
Operating lease payments	<u>16,809</u>	<u>16,847</u>

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,780</u>	<u>3,486</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	369,515	364,574
Social security costs	18,731	18,950
Employer contributions to pension plans	6,637	6,241
	<u>394,883</u>	<u>389,765</u>
Less: recharged to Asperger Community Development (East Anglia) Ltd	(25,687)	(25,500)
	<u>369,196</u>	<u>364,265</u>

Key management personnel remuneration amounted to £54,512 in respect of one employee (2023: £53,574 one employee).

The average head count of employees during the year was 28 (2023: 29).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

The trustees received no remuneration and had no expenses re-imbursed during either the current or previous year.

11. Transfers between funds

Transfers between funds have been included in order to remove old balances which have been expended in previous years and to eliminate deficits on projects funded with restricted funds.

12. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 Apr 2023 and 31 Mar 2024	<u>12,210</u>	<u>32,298</u>	<u>44,508</u>
Depreciation			
At 1 Apr 2023	11,312	31,163	42,475
Charge for the year	<u>226</u>	<u>282</u>	<u>508</u>
At 31 Mar 2024	<u>11,538</u>	<u>31,445</u>	<u>42,983</u>
Carrying amount			
At 31 Mar 2024	<u>672</u>	<u>853</u>	<u>1,525</u>
At 31 Mar 2023	<u>898</u>	<u>1,135</u>	<u>2,033</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

13. Debtors

	2024	2023
	£	£
Trade debtors	8,866	2,040
Prepayments and accrued income	69,858	12,653
Amounts owed by Asperger Community Development (East Anglia) Limited	8,605	28,076
	<u>87,329</u>	<u>42,769</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,921	90
Accruals and deferred income	15,287	5,107
Social security and other taxes	5,917	5,400
Other creditors	1,491	1,377
	<u>24,616</u>	<u>11,974</u>

	2024	2023
	£	£
Deferred income brought forward	1,615	1,738
Released during the year	(1,615)	(1,738)
Deferred during the year	11,507	1,615
Deferred income carried forward	<u>11,507</u>	<u>1,615</u>

Deferred income relates to personal budget income for April 2024 and grant funding for the first of three years.

15. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Accruals and deferred income	<u>20,000</u>	<u>-</u>

	2024	2023
	£	£
Deferred during the year	20,000	-
Deferred income carried forward	<u>20,000</u>	<u>-</u>

Deferred income relates grant funding for the second and third years of three year funding.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,637 (2023: £6,241).

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	135,346	265,535	(184,375)	(107,556)	108,950
William Olive Fund	2,332	—	—	—	2,332
	<u>137,678</u>	<u>265,535</u>	<u>(184,375)</u>	<u>(107,556)</u>	<u>111,282</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	139,081	229,042	(203,663)	(29,114)	135,346
William Olive Fund	2,332	—	—	—	2,332
	<u>141,413</u>	<u>229,042</u>	<u>(203,663)</u>	<u>(29,114)</u>	<u>137,678</u>

Restricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Adult Group	33	2,715	(1,714)	(34)	1,000
Adult Carers	33	145	(145)	(33)	—
Education and Training	—	31,545	(140,083)	108,538	—
Moving On	720	—	—	(720)	—
Children and Family Support	—	6,200	(6,200)	—	—
Personal Support Service	—	—	—	—	—
Drop in Centre	—	60,777	(60,776)	(1)	—
Personal Development	5,243	36,443	(41,492)	(194)	—
	<u>6,029</u>	<u>137,825</u>	<u>(250,410)</u>	<u>107,556</u>	<u>1,000</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Adult Group	76	8,402	(8,445)	—	33
Adult Carers	33	18,101	(18,101)	—	33
Education and Training	—	75,885	(104,999)	29,114	—
Moving On	720	—	—	—	720
Children and Family Support	—	3,600	(3,600)	—	—
Personal Support Service	—	40,000	(40,000)	—	—
Drop in Centre	—	26,841	(26,841)	—	—
Personal Development	—	9,992	(4,749)	—	5,243
	<u>829</u>	<u>182,821</u>	<u>(206,735)</u>	<u>29,114</u>	<u>6,029</u>

Purposes of funds:

Details and purposes of the funds can be found within the trustees' report (pages 1 to 11).

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

As at 31 March 2024

	Tangible Fixed Assets £	Net Current Assets £	Amounts due after one year £	Total 2024
Restricted Income Funds:				
Adult Group	—	1,000	—	1,000
Unrestricted Income Funds	1,525	127,425	(20,000)	108,950
Designated Funds	—	2,332	—	2,332
Total Funds	<u>1,525</u>	<u>130,757</u>	<u>(20,000)</u>	<u>112,282</u>

As at 31 March 2023

	Tangible Fixed Assets £	Net Current Assets £	Total 2023 £
Restricted Income Funds:			
Adult Group	—	33	33
Adult Carers	—	33	33
Moving On	—	720	720
Personal Development	—	5,243	5,243
	—	6,029	6,029
Unrestricted Income Funds	2,033	133,313	135,346
Designated Funds	—	2,332	2,332
Total Funds	<u>2,033</u>	<u>141,674</u>	<u>143,707</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	2,628	3,600
Later than 1 year and not later than 5 years	3,648	6,276
	<u>6,276</u>	<u>9,876</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2024

20. Related parties

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Julie Elliott is a director and Mr Jeremy Elliott is company secretary:

	2024 £	2023 £
Income received by Asperger East Anglia on behalf of the company	(100,535)	(80,540)
Expenditure paid by Asperger East Anglia on behalf of the company	29,335	40,055
Gift aid due to Asperger East Anglia	51,729	51,194
Gift aid paid to Asperger East Anglia	–	(30,000)
Balance due from / (to) the company at the period end	8,605	28,076

During the year trustees donated goods for resale through Asperger Community Development (East Anglia) Limited's charity shop. It is not practical to determine the value of donated items gifted.

The charity received a total of £240 unrestricted donations from the Trustees.

During the year the charity rented premises from The Charing Cross Centre (registered charity 304027) of which Andrew Good (Trustee) is the Centre Manager and Thecla Fellas (CEO) is a Trustee. Rent payable during the year amounted to £12,650 (2023: £12,580). No amounts were owing at the year end (2023: £nil).

Accounts

CHARITY REGISTRATION NUMBER: 1074699

Asperger East Anglia
Unaudited financial statements
31 March 2023

Asperger East Anglia

Financial statements

Year ended 31 March 2023

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs Marcella Olive MBE (resigned 4 April 2022)
Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE PhD
Dr Ekkehart Staufenberg MSc, MD, MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons)
Mrs Julie Elliott
Mrs Mary Laxton
Ms Jo Watts
Ms Fiona Hare
Rev Andrew Good
Prof Peter Langdon DClínPsy, PhD, CPsychol, AFBPsS

Chief Executive Officer	Thecla Fellas
Independent examiner	Shaun Mary FCA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	HSBC Bank plc 18 London Street Norwich Norfolk

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities

- **Objects of the Charity**

The Charity exists to relieve the stress experienced by children, young people and adults (in the East Anglia Region) diagnosed with or suspected to have Asperger syndrome, by the provision of support and assistance to such persons, their families and their carers.

- **Vision**

Asperger East Anglia will develop its structures and systems to ensure long term sustainability and a quality service to meet the needs of people with Asperger syndrome.

- **Mission Statement**

Asperger East Anglia will provide services to meet the needs of people with Asperger syndrome, will work with partners and will raise public awareness of the needs of people with Asperger syndrome.

- **Summary of main activities in relation to the objectives of the Charity**

- Providing Information, Advice, Guidance and Support
- Raising Awareness of Asperger syndrome
- Fundraising

In addition, the charity managed a number of specific projects during the year ended 31 March 2023 as follows:

- Children and family support groups
- Adult social groups
- Parent and carer support
- Education information, advice and guidance
- Training and Pre Employment Workshop project
- Personal support service
- Independent Living project

Providing Information, Advice, Guidance and Support

The Charity continued to respond to hundreds of telephone calls and emails from people requesting support, information, advice and guidance on Asperger syndrome and associated issues.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Raising Awareness of Asperger Syndrome

Over the year we have continued to raise awareness of the needs of those with Asperger syndrome and their families. Coming out of lock down we utilised the virtual resources adopted during the pandemic to continue to raise awareness and ensured the following:

- Asperger East Anglia was represented on many voluntary sector forums.
- The continued delivery of awareness presentations to a variety of audiences across all sectors.
- A presence at several virtual conferences and events in this year and represented those we support with a voice to challenge areas that are not being met by the governments 'Autism bill' which became the 'Autism act' in November 2009.
- Networked and worked in partnership with other voluntary and statutory organisations including Children's Services, Adult Services, Health Services and DWP.
- Lobbied MPs.

Risk Management

The strategic committee met regularly during this year to help plan for expected funding cuts and to prepare for the most significant risks that the charity faces including:

- **Failure to obtain funding for ongoing projects.** Most project funding is confirmed annually. We are working hard to try to secure more long-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.

Objectives for the Year

Asperger East Anglia's key aims, and objectives met in 2022/23 were:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand the Independent Living Project.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Public Benefit

The public benefit of our service is to all our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators, and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Achievements and performance

Children, Young People and Families Services

Children and Family Support Groups

During this year our Children and Family support group returned to being delivered in person once a month. Staff with the support of parents delivered creative activities social games, art, craft, and cookery. The group is well supported by the parents attending and has the potential to be self-running.

Education Advice has been delivered from our Norwich Drop in Centre to parents struggling to cope with the education system including applying for an Educational Health and Care Plan Advice and support included telephone and e-mail support as well as face to face meetings in our offices.

Adult Services

Carers Support

Carers groups meetings have been held once a month at the Charing Cross Centre and we continued to provide virtual meetings to those carers who live further afield or who were unable to use public transport. Our personal support workers continued throughout this year to supply respite for carers allowing them to have a break from their caring duties. We supported carers to raise their concerns about the lack of support for themselves and their Autistic loved ones to the local authority and the NHS. We continued to receive a high number of calls from elderly carers highlighting concerns about the future of their adult autistic children after they are no longer able to care for them. These are carers who in the main have not received any support from social services in the past and unaware as to how to seek help. Carers have reported that the carers assessment offered by the local authority provide little if no practical help and not suitable for carers of an autistic person.

Employment and Training

During this year we provided in-house work experience at our Beccles project. The level of people seeking support to enter employment recovered during the year. Suffolk Adult Education funded two young people to attend the Workshop training as a provision for alternative Education. During the year we provided 23 training placements for individuals to gain work experience in our Workshops including woodwork, electronic repair skills and retail. Our employment advisor provided help with CV writing, job coaching, seeking, and applying for jobs and volunteering opportunities. We had an increase in the number of people seeking help to retain their employment and provided employers with awareness training and advice on reasonable adjustments in the workplace. The employment and training project also provided benefit and welfare support. This is where a large majority of our work during this year was centred. We had dedicated members of staff to assist people to apply for benefits including Universal Credit and Personal Independence Payment.

Personal Support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment. Our PA's work with a person-centred approach to assist individuals to access community-based activities and promote independence. The majority of people who accessed this service were funded by the local authority who purchased individual packages of care. This year has seen the local authority increase their request for the charity's bespoke support service. Referrals have been received across Norfolk social care and mental health teams. We currently support 12 Norfolk County Council clients, 1 Suffolk Client and 9 private paying clients. Most referrals have had complex needs including severe and enduring mental health issues which have required intensive support. We saw an increase in the number of people wishing to self-fund as it became more affordable for some Service Users when the Local Authority mandatory contribution amounts increased. We struggled throughout the year to recruit staff with experience in both autism and mental health and had to limit the number of referrals accepted into the service. We continued to navigate around staff sickness due to contracting Covid 19 and maintaining staffing levels remained a challenge throughout the year.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Moving On Project

Our independent living project is housed above one of our premises in Beccles and has offered young people with AS the opportunity to be supported while learning all the skills needed to live independently. We have through the year supported a further 7 clients to move into their own accommodation and have supported them with their independent living skills.

Review of Fundraising Performance

The charity continued to need to raise funds for specific projects and to meet the general management costs of the charity, by:

- Employing a professional part-time fundraiser to work closely with the CEO.
- Making applications to local and national statutory funding bodies.
- Develop new services with a self-funding model.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

The following funders have supported our charitable activities during the year:

Charitable Trusts / Companies	Project
The Adnams Community Trust	Employment & Training Project, Beccles
Anne French Memorial Trust	Employment & Training Project, Beccles
The Arnold Clark Community Fund	Programme of Respite Trips & Visits
The National Lottery Community Fund Awards for All	Personal Development
Beccles Townlands Charity	Employment & Training Project, Beccles
Aviva Community Fund + Crowdfunder	Norwich Drop-In Centre
Aviva + Cost of Living Boost Match Fund	Supporting people with Asperger syndrome
The D C Moncrieff Charitable Trust	Employment & Training Project, Beccles
Edgar E Lawley Foundation	Employment & Training Project, Beccles
Frank Jackson Foundation Fund via Suffolk Community Foundation	Employment & Training Workshop, Beccles
Pear Family Fund via Suffolk Community Foundation	Employment & Training Workshop, Beccles
Garfield Weston Foundation	Core
The Geoffrey Watling Charity	Programme of Respite Trips & Visits
Norfolk Community Foundation	Personal Support Programme
Norwich Consolidated Charities	Norwich Drop-In Support & Opportunities
Pettit Charitable Trust	Employment & Training Workshop Beccles
Postcode Places Trust	Support Worker Salary
The Prince of Wales's Charitable Fund	Programme of Respite Trips & Visits
Roys (Wroxham) Ltd	Core/Employment & Training Workshop, Beccles
The 29th May 1961 Charitable Trust	Employment & Training Workshop, Beccles
The Charles Littlewood Hill Trust	Employment & Training Workshop, Beccles
The D'Oyly Carte Charitable Trust	Carer Support Service
The Ellerdale Trust	Norfolk Children
The Ganzoni Charitable Trust	Employment & Training Workshop Beccles
Paul Bassham Charitable Trust	Employment & Training Workshop Beccles
Tibenham Women's group	Core/Employment & Training Workshop Beccles
Turcan Connell / Volant Charitable Trust	Women's Social Groups
Carers Voice Norfolk & Waveney	Carers Groups
Douglas Arter Foundation	Employment & Training Workshop, Beccles
One Lottery	Core
Big Issue	Employment & Training Workshop, Beccles

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

The following statutory bodies have provided funding during the reporting year:

Project	
Personal Support Service	Norfolk County Council
Workshop training	Suffolk County Council/Suffolk Education

Management Review

The charity has been managed during the year by the following:

Trustees - responsible for the management of the charity's activities and its financial position.

Committees

Finance Committee - responsible for setting the budget and overseeing the financial position;

Strategic Development Committee - responsible for the development of the charity's strategy;

Staffing Committee - responsible for overseeing the charity's staffing and pay levels.

Chief Executive Office - responsible for overseeing the day to day functions.

During the reporting year Asperger East Anglia employed 29 staff, 4 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2022-23 Asperger East Anglia employed 5 people with Asperger syndrome (a registered disability under the Disabled Persons Act).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Financial review

As the financial year 2022/2023 came to a close, the Covid-19 pandemic had virtually run its course. The pandemic still has its impact on the charity, its staff, footfall to our shops/workshops and fundraising too. It is against this background and the difficulties it presents that we continuously review our options and enable ongoing operations in support of our clients and their families.

We continued to deliver our services throughout the year, although sometimes in different ways to what we were accustomed to. We managed our budget wisely while seeking new sources of funding although traditional sources were drying up rapidly. Most importantly though we could and can afford to continue. We maintained a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trusts funds but most importantly growing our own resources year on year, making us more self-funding and therefore self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward-looking and finding ways to best manage our cashflow. We are prepared to make the tough decisions as and when necessary to ensure the continued existence of the charity and support its aims and goals.

Our income for the financial year was £411,863 (2022: £399,242), up by approximately 3% on the previous year and expenditure was £410,398 (2022: £430,211), a decrease of 5%. This in turn has increased our overall funds balance from £142,242 at the end of 2021/22, to £143,707 for 2022/23, of which there are net assets in the restricted funds of £6,029, designated funds £2,332 and £135,346 in unrestricted reserves. In recent years, it was expected that pressure on funding would continue to force the charity to use its reserves to aid those projects whose funding had declined, however we are very pleased to report we are in a position to hold a significant reserve of £100,000, agreed by Trustees to provide the foundation for a future significant project or alternatively provide 3 months expenditure, per our stated reserves policy.

These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends, and any unanticipated charges or events must be borne by unrestricted funds. Our trading arm, Asperger Community Development (East Anglia) Limited (ACD) continues to generate income since the move to Beccles in July 2014. The Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. It has enabled us to demonstrate to funders that we are doing things to help ourselves and provides valuable unrestricted income that we can use to support the charity's efforts. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical) and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever-changing look to where and how our income gets generated.

In October 2017 we opened a second retail shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but to also utilise the upstairs space and provide supported living to young people with Autism. This has proven to be a highly successful venture that we hope to replicate and expand sometime in the future.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

As always, we do remain under significant financial pressure. We are doing well at this moment in time, but we have been close to critical before, and we want to be sure, we can still support all our services into the future. It is with regret that after yet another year, we continue to be poorly supported by the local authority in Norfolk, they continue to pay little regard to the struggles of people with Autism, care assessments are still failing to identify the needs of our service users and in our view, they continue to fail to abide by the Autism Act of 2009. Norfolk County Council have introduced an Autism strategy and we have written to them to express our concerns about its implementation. They have finally responded, after a year, with an extremely unsatisfactory reply and, what they have said doesn't stand up to close scrutiny. We strongly disagree with their financial pursuit of the vulnerable to make ends meet with an ever-increasing charging policy and will support our service users to actively challenge these failings as and when they present themselves.

It has not been without some considerable effort on the part of AEA/ACD management, our staff and those we look to, to aid us in our fundraising activities, for matters to have been maintained to the extent that they have. We highly value all those funders, whether large or small, who have supported this charity through the years, we could not do this without them. We have engaged with a fundraiser who used to work for the fundraising company we used to employ (by mutual agreement). This has proven a quality improvement with strong focus on our own fundraising capability and it has already proven its worth. While not losing sight of traditional fundraising routes we are exploring new ideas and methods which are already paying off. We will maintain our focus and, if this financial year's results are anything to go by, forge ahead, keep our much-valued staff and continue to provide valuable services to those with AS and their families.

We said this last year and it is worth repeating that we have had to change what we do and how we do it over the years and with good management of change we can maintain our effectiveness. We sincerely hope we can continue to find ways to maintain or resurrect services in some way, shape or form in the future. We need to be imaginative and flexible as we hope you realise we have always had to be. We must always seek to maintain our transparency; be clear on how beneficial we are and can be to a very specific group of people with a lifelong need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in most cases we work for and achieve great results. The Trustees wish to thank every single person, group and organisation that supports us from the smallest donation, to buying something in our shops, to those interested in and generously funding our projects.

Reserves policy

It is the aim of the trustees to build and maintain free reserves totalling £100,000, sufficient to cover the operating costs of the charity for a 3 month period and thereby secure the continued provision of its services in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 March 2023 amount to £133,313 (2022: £136,366) representing approximately 4 months' expenditure, excluding depreciation. Designated funds totalled £2,332 (2022: £2,332) and restricted funds totalled net assets of £6,029 (2022: net assets £829) at 31 March 2023.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Going Concern

The Trustees are pleased with the reserves being maintained at a level which is slightly above the reserves policy and remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a period of three years;
- the targeted focus on self-generated income through Asperger Community Development;
- and the charity's previous success with grant funding applications;

will be sufficient to enable the charity to continue to operate. Therefore the Trustees believe that no material uncertainties over the going concern status of the charity.

The Trustees are making an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2024. On conversion the activities its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Plans for future periods

Key Future Plans

In addition to the continuance of all our projects Asperger East Anglia's key aims and objectives for 2023/2024 are:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand outreach services in West Norfolk
- To set up Adult Service User Forums.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Structure, governance and management

Constitution

Asperger East Anglia is a registered charity and is governed by a Declaration of Trust made on the 8th July 1998 and Supplemental Deed 8th June 2004.

Recruitment and Appointment of Trustees

The minimum number of serving trustees is three. Trustees are appointed by a resolution of the trustees, passed at a special meeting with 21 days notice. In selecting persons to be appointed as trustees, the existing trustees shall take into account the benefits of appointing a person who through residence, occupation, employment, special knowledge, or personal or professional qualifications can make a contribution to the pursuit of the objects or the management of the Charity.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Trustees Induction and Training

All new trustees are provided with a comprehensive induction pack to Asperger East Anglia, which includes the Deed of Trust, current business plan, staffing structure, annual budget and last accounts. They are also provided with details of their obligations under Charity Law. Following their appointment, we will endeavour to provide trustees with ongoing training by recommending relevant courses for them to attend as appropriate.

Organisation Structure and Decision Making

The Trustees meet at least bi-monthly with special meetings being held when circumstances dictate. The trustees govern and strategically manage the charity but employ a Chief Executive Officer and staff to carry out day to day functions.

Related parties

One of the Trustees of Asperger East Anglia is also a director of Asperger Community Development (East Anglia) Limited, while a further Trustee is company secretary.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

S C Mary FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 30 November 2023 and signed on behalf of the board of trustees by:

Mr Jeremy Elliott
Trustee

Ms Jo Watts
Trustee

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia

Year ended 31 March 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 14 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2023

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Shaun Mary FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

6 December 2023

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	89,488	–	89,488	63,691
Charitable activities	5	139,554	182,821	322,375	329,649
Other income	6	–	–	–	5,902
Total income		<u>229,042</u>	<u>182,821</u>	<u>411,863</u>	<u>399,242</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	–	–	–	(6,768)
Charitable activities	8	(203,663)	(206,735)	(410,398)	(423,443)
Total expenditure		<u>(203,663)</u>	<u>(206,735)</u>	<u>(410,398)</u>	<u>(430,211)</u>
Net income/(expenditure) before transfer of funds		25,379	(23,914)	1,465	(30,969)
Transfers between funds		(29,114)	29,114	–	–
Net movement in funds		<u>(3,735)</u>	<u>5,200</u>	<u>1,465</u>	<u>(30,969)</u>
Reconciliation of funds					
Total funds brought forward		141,413	829	142,242	173,211
Total funds carried forward		<u>137,678</u>	<u>6,029</u>	<u>143,707</u>	<u>142,242</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	13		2,033		2,715
Current assets					
Debtors	14	42,769		59,697	
Cash at bank and in hand		110,879		91,777	
		<u>153,648</u>		<u>151,474</u>	
Creditors: Amounts falling due within one year	15	<u>(11,974)</u>		<u>(11,947)</u>	
Net current assets			141,674		139,527
Total assets less current liabilities			<u>143,707</u>		<u>142,242</u>
Net assets			<u>143,707</u>		<u>142,242</u>
Funds of the charity					
Restricted funds			6,029		829
Unrestricted funds			137,678		141,413
Total charity funds	17		<u>143,707</u>		<u>142,242</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 November 2023, and are signed on behalf of the board by:

Mr Jeremy Elliott
Trustee

Ms Jo Watts
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

The accounts have been prepared on the going concern basis and the Trust believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Trust to be able to continue as a going concern.

The Trustees are making an application to convert the charity to a Charitable Incorporated Organisation (CIO) and are aiming for the charity to convert to a CIO from 31 March 2024. On conversion the activities its trading company, Asperger Community Development (East Anglia) Limited may transfer to the CIO but there may be a delay in the transfer as there are a number of contracts and agreements which will need to be changed prior to the transfer.

Funds structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- investment income is included when receivable.
- income from charitable trading activity is accounted for when earned.
- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

There is no value below which assets are not capitalised.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Office Equipment	-	25% reducing balance

Taxation

The charity is exempt from income tax on all its activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	38,294	38,294	19,527	19,527
Gift aid from Asperger Community Development (East Anglia) Limited	51,194	51,194	44,164	44,164
	<u>89,488</u>	<u>89,488</u>	<u>63,691</u>	<u>63,691</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Personal Support Service	139,554	40,000	179,554
Personal Development	—	9,992	9,992
Education and Training	—	75,885	75,885
Drop in Centre	—	26,841	26,841
Workshop Opportunities - Placements	—	—	—
Adult Group	—	8,402	8,402
Adult Carers	—	18,101	18,101
Workshop Opportunities - Big Lottery Funding	—	—	—
Workshop Opportunities	—	—	—
Moving On	—	—	—
Children and Family Support	—	3,600	3,600
	<u>139,554</u>	<u>182,821</u>	<u>322,375</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Personal Support Service	99,564	33,782	133,346
Personal Development	—	—	—
Education and Training	—	—	—
Drop in Centre	—	45,293	45,293
Workshop Opportunities - Placements	—	13,780	13,780
Adult Group	—	9,509	9,509
Adult Carers	—	33,626	33,626
Workshop Opportunities - Big Lottery Funding	—	40,000	40,000
Workshop Opportunities	—	14,955	14,955
Moving On	—	36,140	36,140
Children and Family Support	—	3,000	3,000
	<u>99,564</u>	<u>230,085</u>	<u>329,649</u>

Included in charitable activities is Government funding of £Nil (2022: £90,040).

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
CJRS furlough income	—	—	5,902	5,902

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising consultancy and expenses	—	—	—

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2023

7. Costs of raising donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising consultancy and expenses	<u>1,762</u>	<u>5,006</u>	<u>6,768</u>

8. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Personal Support Service	206,554	17,491	224,045	113,153
Drop in centre	26,841	2,616	29,457	56,913
Workshop Opportunities - Big Lottery Funding	—	—	—	58,588
Adult Carers	18,101	1,871	19,972	37,222
Personal Development	4,748	463	5,211	—
Adult Group	8,445	1,067	9,512	11,202
Moving On	—	—	—	40,095
Education and Training	104,895	10,211	115,106	—
Workshop Opportunities	—	—	—	96,411
Children and Family Support	3,600	—	3,600	6,668
Governance costs	—	3,495	3,495	3,191
	<u>373,184</u>	<u>37,214</u>	<u>410,398</u>	<u>423,443</u>

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent examination	1,295	2,191	3,486	3,182
Depreciation	9	—	9	9
	<u>1,304</u>	<u>2,191</u>	<u>3,495</u>	<u>3,191</u>

Support costs

	Governance £	Charitable Activities £	Total Allocated £
Staff costs - Usage	—	19,280	19,280
Other admin costs - Usage	3,495	14,439	17,934
	<u>3,495</u>	<u>33,719</u>	<u>37,214</u>

Expenditure on charitable activities included £206,735 (2022: £259,554) of restricted expenditure and £203,663 (2022: £163,889) of unrestricted expenditure.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

9. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	682	911
Operating lease payments	<u>16,847</u>	<u>16,875</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,486</u>	<u>3,182</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	364,574	379,759
Social security costs	18,950	19,122
Employer contributions to pension plans	<u>6,241</u>	<u>6,119</u>
	389,765	405,000
Less: recharged to Asperger Community Development (East Anglia) Ltd	<u>(25,500)</u>	<u>(25,000)</u>
	<u>364,265</u>	<u>380,000</u>

Key management personnel remuneration amounted to £53,574 in respect of one employee (2022: £53,351 one employee).

The average head count of employees during the year was 29 (2022: 31).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration and had no expenses re-imbursed during either the current or previous year.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 Apr 2022 and 31 Mar 2023	12,210	32,298	44,508
Depreciation			
At 1 Apr 2022	11,013	30,780	41,793
Charge for the year	299	383	682
At 31 Mar 2023	11,312	31,163	42,475
Carrying amount			
At 31 Mar 2023	898	1,135	2,033
At 31 Mar 2022	1,197	1,518	2,715

14. Debtors

	2023 £	2022 £
Trade debtors	2,040	2,787
Prepayments and accrued income	12,653	9,543
Amounts owed by Asperger Community Development (East Anglia) Limited	28,076	47,367
	42,769	59,697

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	90	—
Accruals and deferred income	5,107	4,978
Social security and other taxes	5,400	5,576
Other creditors	1,377	1,393
	11,974	11,947
	2023 £	2022 £
Deferred income brought forward	1,738	1,738
Released during the year	(1,738)	(1,738)
Deferred during the year	1,615	1,738
Deferred income carried forward	1,615	1,738

Deferred income relates to personal budget income for April 2023.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,241 (2022: £6,119).

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	139,081	229,042	(203,663)	(29,114)	135,346
William Olive Fund	2,332	—	—	—	2,332
	<u>141,413</u>	<u>229,042</u>	<u>(203,663)</u>	<u>(29,114)</u>	<u>137,678</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	154,221	169,157	(165,651)	(18,646)	139,081
William Olive Fund	—	—	—	2,332	2,332
	<u>154,221</u>	<u>169,157</u>	<u>(165,651)</u>	<u>(16,314)</u>	<u>141,413</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Adult Group	76	8,402	(8,445)	—	33
Adult Carers	33	18,101	(18,101)	—	33
Workshop Opportunities - Big Lottery Funding and Placements	—	—	—	—	—
Education and Training	—	75,885	(104,999)	29,114	—
Moving On	720	—	—	—	720
Children and Family Support	—	3,600	(3,600)	—	—
Personal Support Service	—	40,000	(40,000)	—	—
Drop in Centre	—	26,841	(26,841)	—	—
Personal Development	—	9,992	(4,749)	—	5,243
	<u>829</u>	<u>182,821</u>	<u>(206,735)</u>	<u>29,114</u>	<u>6,029</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Adult Group	1,015	9,509	(10,448)	—	76
Adult Carers	2,618	33,626	(36,211)	—	33
Workshop Opportunities - Big Lottery Funding and Placements	960	53,780	(54,740)	—	—
Workshop Opportunities - Grants and Appeals	1,212	14,955	(28,415)	12,248	—
Moving On	2,746	36,140	(38,166)	—	720
Children and Family Support	3,248	3,000	(9,219)	2,971	—
Personal Support Service	—	33,782	(33,782)	—	—
Drop in Centre	7,191	45,293	(53,579)	1,095	—
Personal Development	—	—	—	—	—
	<u>18,990</u>	<u>230,085</u>	<u>(264,560)</u>	<u>16,314</u>	<u>829</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Purposes of funds:

Details and purposes of the funds can be found within the trustees' report (pages 1 to 11).

18. Analysis of net assets between funds

As at 31 March 2023

	Tangible Fixed Assets £	Net Current Assets £	Total 2023 £
Restricted Income Funds:			
Adult Group	—	33	33
Adult Carers	—	33	33
Moving On	—	720	720
Personal Development	—	5,243	5,243
	—	6,029	6,029
Unrestricted Income Funds	2,033	133,313	135,346
Designated Funds	—	2,332	2,332
Total Funds	<u>2,033</u>	<u>141,674</u>	<u>143,707</u>

As at 31 March 2022

	Tangible Fixed Assets £	Net Current Assets £	Total 2022 £
Restricted Income Funds:			
Adult Group	—	76	76
Adult Carers	—	33	33
Moving On	—	720	720
	—	829	829
Unrestricted Income Funds	2,715	136,366	139,081
Designated Funds	—	2,332	2,332
Total Funds	<u>2,715</u>	<u>139,527</u>	<u>142,242</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	3,600	3,600
Later than 1 year and not later than 5 years	6,276	9,876
	<u>9,876</u>	<u>13,476</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2023

20. Related parties

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Marcella Olive MBE was a director, until her resignation on 4 April 2022, Mrs Julie Elliott is a director and Mr Jeremy Elliott is company secretary:

	2023 £	2022 £
Income received by the company on behalf of the Charity	–	2,973
Income received by Asperger East Anglia on behalf of the company	(80,540)	(62,892)
Expenditure paid by Asperger East Anglia on behalf of the company	40,055	39,146
Sales credits raised by Asperger East Anglia in relation to prior year recharges	–	(873)
Gift aid due to Asperger East Anglia	51,194	38,686
Adjustment to prior year gift aid due to Asperger East Anglia	–	5,478
Gift aid paid to Asperger East Anglia	(30,000)	(28,515)
Balance due from the company at the period end	<u>28,076</u>	<u>47,367</u>

During the year trustees donated goods for resale through Asperger Community Development (East Anglia) Limited's charity shop. It is not practical to determine the value of donated items gifted.

Accounts

CHARITY REGISTRATION NUMBER: 1074699

Asperger East Anglia
Unaudited financial statements
31 March 2022

Asperger East Anglia

Financial statements

Year ended 31 March 2022

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs Marcella Olive MBE (resigned 4 April 2022)
Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE PhD
Dr Ekkehart Staufenberg MSc, MD, MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons)
Mrs Julie Elliott
Mrs Mary Laxton
Ms Jo Watts
Ms Fiona Hare
Rev Andrew Good
Professor Peter Langdon DClinPsy, PhD, CPsychol, AFBPsS

Chief Executive Officer	Thecla Fellas
Independent examiner	S C Mary FCA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	HSBC Bank plc 18 London Street Norwich Norfolk

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities

- **Objects of the Charity**

The Charity exists to relieve the stress experienced by children, young people and adults (in the East Anglia Region) diagnosed with or suspected to have Asperger syndrome, by the provision of support and assistance to such persons, their families and their carers.

- **Vision**

Asperger East Anglia will develop its structures and systems to ensure long term sustainability and a quality service to meet the needs of people with Asperger syndrome.

- **Mission Statement**

Asperger East Anglia will provide services to meet the needs of people with Asperger syndrome, will work with partners and will raise public awareness of the needs of people with Asperger syndrome.

- **Summary of main activities in relation to the objectives of the Charity**

- Providing Information, Advice, Guidance and Support
- Raising Awareness of Asperger syndrome
- Fundraising

In addition, the charity managed a number of specific projects during the year ended 31 March 2022 as follows:

- Children and family support groups
- Adult social groups
- Parent and carer support
- Education information, advice and guidance
- Training and Pre Employment Workshop project
- Personal support service
- Independent Living project

Providing Information, Advice, Guidance and Support

The Charity continued to respond to hundreds of telephone calls and emails from people requesting support, information, advice and guidance on Asperger syndrome and associated issues.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Raising Awareness of Asperger Syndrome

Over the year we have continued to raise awareness of the needs of those with Asperger syndrome and their families. Despite the pandemic we were able to utilise virtual resources to continue to raise awareness and ensured the following:

- Asperger East Anglia was represented on many voluntary sector forums.
- The continued delivery of awareness presentations to a variety of audiences across all sectors.
- A presence at several virtual conferences and events in this year and represented those we support with a voice to challenge areas that are not being met by the governments 'Autism bill' which became the 'Autism act' in November 2009.
- Networked and worked in partnership with other voluntary and statutory organisations including Children's Services, Adult Services, Health Services and DWP.
- Lobbied MPs.

Risk Management

The strategic committee met regularly during this year to help plan for expected funding cuts and to prepare for the most significant risks that the charity faces including:

- **Failure to obtain funding for ongoing projects.** Most project funding is confirmed annually. We are working hard to try to secure more long-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.

Objectives for the Year

Asperger East Anglia's key aims, and objectives met in 2021/22 were:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand the Independent Living Project.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Public Benefit

The public benefit of our service is to all our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators, and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance

Children, Young People and Families Services

Children and Family Support Groups

During this year our Children and Family support group has been delivered via virtual meetings with the occasional meeting in person. Staff adapted creative activities that were delivered virtually including, social games, art, craft, and cookery. The group is well supported by the parents attending and has the potential to be self-running.

Education Advice has been delivered from our Norwich Drop in Centre to parents struggling to cope with the education system including applying for an Educational Health and Care Plan Advice and support included telephone and e-mail support as well as face to face meetings in our offices.

Adult Services

Carers Support

Carers groups returned to meeting in person during this year. Meetings have been held once a month at the Charing Cross Centre and we continued to provide virtual meetings to those carers who live further afield or who were unable to use public transport. Our personal support workers continued throughout this year to supply respite for carers allowing them to have a break from their caring duties. We supported carers to raise their concerns about the lack of support for themselves and their Autistic loved ones to the local authority and the NHS. We received a high number of calls from elderly carers highlighting concerns about the future of their adult autistic children after they are no longer able to. These are carers who in the main have not received any support from social services in the past and unaware as to how to seek help. Carers have reported that the carers assessment offered by the local authority provide little if no practical help and not suitable for carers of an autistic person.

Employment and Training

Following the easing of the lock down the charity returned to providing in house work experience at our Beccles project. Due to some remaining anxieties about the easing of restrictions amongst our autistic community the first part of the year was slow in terms of numbers willing to attend. It wasn't until the beginning of 2021 that we returned to anywhere near normal level of people seeking support to enter employment. We also had to contend with staff sickness due to contracting Covid 19 which proved to be an added challenge. Despite the challenges of returning to normal we supported 22 individuals to gain work experience in our Workshops, gaining woodwork and electronic skills and helped 10 young people to secure employment. Our employment advisor provided help with CV writing, job coaching, seeking and applying for job and volunteering opportunities. We had an increase in the number of people seeking help to retain their employment and provided employers with awareness training and advice on reasonable adjustments in the workplace. The employment and training project also provided benefit and welfare support. This is where a large majority of our work during this year was centred. We had dedicated members of staff to assist people to apply for benefits including Universal Credit and Personal Independence Payment.

Personal Support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment. Our PA's work with a person-centred approach to assist individuals to access community-based activities and promote independence. The majority of people who accessed this service were funded by the local authority who purchased individual packages of care. This year has seen the local authority increase their request for the charity's bespoke support service. Referrals have been received across Norfolk social care teams, we currently support 15 Norfolk County Council clients, 1 Suffolk Client and 9 private paying clients. Most referrals have had complex needs including severe and enduring mental health issues which have required intensive support. Throughout the year the charity has recruited staff with experience in both autism and mental health to meet demand and in order to expand the service next year.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Moving On Project

Our independent living project is housed above one of our premises in Beccles and has offered young people with AS the opportunity to be supported while learning all the skills needed to live independently. We have through the year supported a further 7 clients to move into their own accommodation and have supported them with their independent living skills.

Review of Fundraising Performance

The charity continued to need to raise funds for specific projects and to meet the general management costs of the charity, by:

- Contracting a professional fundraising consultant, Felton Fundraising.
- Making applications to local and national statutory funding bodies.
- Develop new services with a self-funding model.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

The following funders have supported our charitable activities during the year:

Charitable Trust 2021/22	Project
Awards for All	Drop in Centre (Mental Health Support Worker)
Postcode Places Trust	Drop in Centre (Mental Health Support Worker)
Charles Littlewood Hill Trust	Beccles Workshop
Pettit Charitable Trust	Beccles Workshop
The Grey Court Trust	Beccles Workshop
The Annie Tranmer Charitable Trust	Social Support Groups
Edward Gosling Foundation	Carers Support
The Souter Charitable Trust	Beccles Workshop
Norwich Consolidated Charities	Drop in Centre
Laura Elizabeth Stuart Memorial Trust	Beccles Workshop
The Lord Belstead Charitable Settlement	Beccles Workshop
The Paul Basham Charitable Trust	Beccles Workshop
Ganzoni Charitable Trust	Beccles Workshop
Educational Foundation of Alderman John Norman	Children and Family
The Sir Robert Gooch	Beccles Workshop
The Astor Foundation	Beccles Workshop
Anne French Memorial Trust	Beccles Workshop
Douglas Arter Foundation	Children and Family
Lloyds Bank Foundation	Moving on project
29th May 1961 Charitable Trust	Children and Family
The Ellerdale Trust	Children and Family
Anne French Memorial Trust	Beccles Workshop
The RC Snelling Charitable Trust	Drop in Centre
John Ackroyd Charitable Trust	Children and Family
Bank of England	Beccles Workshop
National Lottery Community Fund	Employment and Training/Helpline
Norfolk County Bowls Association	Core
The Goodman Trust	Social Support Groups
Suffolk Community Foundation	Carers

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

The following statutory bodies have provided funding during the reporting year:

Project	
Personal Support Service	Norfolk County Council
Workshop training	Suffolk County Council
Workshop capital cost	East Suffolk Council

Management Review

The charity has been managed during the year by the following:

Trustees - responsible for the management of the charity's activities and its financial position.

Committees

Finance Committee - responsible for setting the budget and overseeing the financial position;

Strategic Development Committee - responsible for the development of the charity's strategy;

Staffing Committee - responsible for overseeing the charity's staffing and pay levels.

Chief Executive Office - responsible for overseeing the day to day functions.

During the reporting year Asperger East Anglia employed 29 staff, 3 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2021-22 Asperger East Anglia employed 5 people with Asperger syndrome (a registered disability under the Disabled Persons Act).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review

As the financial year 2020/2021 came to a close, the latter stages of the Covid-19 pandemic were still around and, although less virulent, will remain around for some time to come. The pandemic has had its impact on this charity, its staff, footfall to our shops/workshops and fundraising too. When the pandemic hit in early 2020 AEA was quick to review its exposure to risk, physically, financially and as a charity. Considering known and/or promised resources, we recast our financial forecasts together with our revised project plans, to support our staff and importantly our clients, those least able to cope. Although what we do and how we do it had to change we remain committed to meeting the needs of our vulnerable clients and their families. We also took the decision to continue to employ all our staff and with Government led furlough funding, we had the means in place to do just that.

Moving forward into 2021/22 we continued to deliver our services throughout the year, although in different ways to what we were accustomed to. We managed our budget wisely while seeking new sources of funding although traditional sources were drying up rapidly. Most importantly though we could afford to continue. We maintained a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trusts funds but most importantly growing our own resources year on year, making us more self-funding and therefore self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward-looking, finding ways to best manage our cashflow. We are prepared to make the tough decisions as and when necessary to ensure the continued existence of the charity and support its aims and goals.

Our income for the financial year was £399,242 (2021: £550,843), down by approximately 28% on the previous year and expenditure was £430,211 (2021: £385,081), an increase of 12%. This in turn has decreased our overall funds balance from £173,211 at the end of 2020/21, to £142,242 for 2021/22, of which there are net assets in the restricted funds of £829, designated funds £2,332 and £139,081 in unrestricted reserves. In recent years, it was expected that pressure on funding continued to force the charity to use its reserves to aid those projects whose funding had declined, however we are very pleased to report we are in a position to hold a significant reserve of £100,000, agreed by Trustees to provide the foundation for a future significant project or alternatively provide 3 months expenditure.

These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends, and any unanticipated charges or events must be borne by unrestricted funds. Our trading arm, Asperger Community Development (East Anglia) Limited (ACD) continues to generate income since the move to Beccles in July 2014. The Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. It has enabled us to demonstrate to funders that we are doing things to help ourselves and provides valuable unrestricted income that we can use to support the charity's efforts. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical) and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever-changing look to where and how our income gets generated.

In October 2017 we opened a second retail shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but to also utilise the upstairs space and provide supported living to young people with Autism. This has proven to be a highly successful venture that we hope to replicate and expand in the future.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review *(continued)*

We have significantly reduced our accommodations at the Charing Cross Centre in Norwich, maintaining a large office space with no return meant a rethink was required. We moved downstairs which enabled us to have a street facing shop and space for a drop-in centre. While this has not been entirely successful, we remain hopeful that as footfall continues to develop in the area this space will become more readily utilised.

As always, we do remain under significant financial pressure. We are doing well at this moment in time, but we have been close to critical before, and we want to be sure, we can still support all our services into the future. It is with regret that we continue to be poorly supported by the local authority in Norfolk, they continue to pay little regard to the struggles of people with Autism, care assessments are still failing to identify the needs of our service users and in our view, they continue to fail to abide by the Autism Act of 2009. Norfolk County Council have introduced an Autism strategy and we have written to them to express our concerns about its implementation. They have finally responded, after a year, with an extremely unsatisfactory reply and, what they have said doesn't stand up to close scrutiny. We strongly disagree with their financial pursuit of the vulnerable to make ends meet with an ever-increasing charging policy and will support our service users to actively challenge these failings as and when they present themselves.

It has not been without some considerable effort on the part of AEA/ACD management, our staff and those we look to, to aid us in our fundraising activities, for matters to have been maintained to the extent that they have. We highly value all those funders, whether large or small, who have supported this charity through the years, we could not do this without them. We have engaged with a fundraiser who used to work for the fundraising company we used to employ (by mutual agreement). This has proven a quality improvement with strong focus on our own fundraising capability and it has already proven its worth. While not losing sight of traditional fundraising routes we are exploring new ideas and methods which are already paying off. We will maintain our focus and, if this financial year's results are anything to go by, forge ahead, keep our much-valued staff and continue to provide valuable services to those with AS and their families.

We said this last year and it is worth repeating that we have had to change what we do and how we do it over the years and with good management of change we can maintain our effectiveness. We sincerely hope we can continue to find ways to maintain or resurrect services in some way, shape or form in the future. We need to be imaginative and flexible as we hope you realise, we have always had to be. We must always seek to maintain our transparency; be clear on how beneficial we are and can be to a very specific group with a lifelong need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in most cases we work for and achieve great results. The Trustees wish to thank every single person, group and organisation that supports us from the smallest donation, to buying something in our shops, to those interested in and generously funding our projects.

Reserves policy

It is the aim of the trustees to build free reserves totalling £100,000, sufficient to cover the operating costs of the charity for a 3 month period and thereby secure the continued provision of its services in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 March 2022 amount to £136,366 (2021: £150,595) representing approximately 4 months' expenditure, excluding depreciation. Designated funds totalled £2,332 (2021: £nil) and restricted funds totalled net assets of £929 (2021: net assets £18,990) at 31 March 2022.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review *(continued)*

Going Concern

The Trustees are aware of the significant positive change in our reserves position and remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a period of three years;
- the targeted focus on self-generated income through Asperger Community Development;
- and the charity's previous success with grant funding applications;

will be sufficient to enable the charity to continue to operate. Therefore the Trustees believe that no material uncertainties over the going concern status of the charity.

Plans for future periods

Key Future Plans

In addition to the continuance of all our projects Asperger East Anglia's key aims and objectives for 2022/2023 are:

- To continue to expand the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand the Independent Living Project.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Structure, governance and management

Constitution

Asperger East Anglia is a registered charity and is governed by a Declaration of Trust made on the 8th July 1998 and Supplemental Deed 8th June 2004.

Recruitment and Appointment of Trustees

The minimum number of serving trustees is three. Trustees are appointed by a resolution of the trustees, passed at a special meeting with 21 days notice. In selecting persons to be appointed as trustees, the existing trustees shall take into account the benefits of appointing a person who through residence, occupation, employment, special knowledge, or personal or professional qualifications can make a contribution to the pursuit of the objects or the management of the Charity.

Trustees Induction and Training

All new trustees are provided with a comprehensive induction pack to Asperger East Anglia, which includes the Deed of Trust, current business plan, staffing structure, annual budget and last accounts. They are also provided with details of their obligations under Charity Law. Following their appointment, we will endeavour to provide trustees with ongoing training by recommending relevant courses for them to attend as appropriate.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Organisation Structure and Decision Making

The Trustees meet at least bi-monthly with special meetings being held when circumstances dictate. The trustees govern and strategically manage the charity but employ a Chief Executive Officer and staff to carry out day to day functions.

Related parties

One of the Trustees of Asperger East Anglia is also a director of Asperger Community Development (East Anglia) Limited, while a further Trustee is company secretary.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

S C Mary FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 26 January 2023 and signed on behalf of the board of trustees by:

Mr Jeremy Elliott
Trustee

Ms Jo Watts
Trustee

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia

Year ended 31 March 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2022 which are set out on pages 14 to 26.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S C Mary FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

30 January 2023

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	63,691	–	63,691	96,218
Charitable activities	5	99,564	230,085	329,649	366,962
Other income	6	5,902	–	5,902	87,663
Total income		<u>169,157</u>	<u>230,085</u>	<u>399,242</u>	<u>550,843</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	(1,762)	(5,006)	(6,768)	(8,290)
Charitable activities	8	(163,889)	(259,554)	(423,443)	(376,791)
Total expenditure		<u>(165,651)</u>	<u>(264,560)</u>	<u>(430,211)</u>	<u>(385,081)</u>
Net (expenditure)/income before transfer of funds		3,506	(34,475)	(30,969)	165,762
Transfers between funds		(16,314)	16,314	–	–
Net movement in funds		<u>(12,808)</u>	<u>(18,161)</u>	<u>(30,969)</u>	<u>165,762</u>
Reconciliation of funds					
Total funds brought forward		154,221	18,990	173,211	7,449
Total funds carried forward		<u>141,413</u>	<u>829</u>	<u>142,242</u>	<u>173,211</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 26 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	13		2,715		3,626
Current assets					
Debtors	14	59,697		71,382	
Cash at bank and in hand		91,777		110,165	
		<u>151,474</u>		<u>181,547</u>	
Creditors: Amounts falling due within one year	15	<u>(11,947)</u>		<u>(11,962)</u>	
Net current assets			139,527		169,585
Total assets less current liabilities			<u>142,242</u>		<u>173,211</u>
Net assets			<u>142,242</u>		<u>173,211</u>
Funds of the charity					
Restricted funds			829		18,990
Unrestricted funds			141,413		154,221
Total charity funds	17		<u>142,242</u>		<u>173,211</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2023, and are signed on behalf of the board by:

Mr Jeremy Elliott
Trustee

Ms Jo Watts
Trustee

The notes on pages 17 to 26 form part of these financial statements.

Asperger East Anglia

Statement of cash flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(30,969)	165,762
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	911	1,210
<i>Changes in:</i>		
Trade and other debtors	8,575	(39,397)
Trade and other creditors	3,095	(16,907)
Cash generated from operations	(18,388)	110,668
Net cash (used in)/from operating activities	(18,388)	110,668
Cash flows from investing activities		
Purchase of tangible assets	—	(1,028)
Net cash used in investing activities	—	(1,028)
Net (decrease)/increase in cash and cash equivalents	(18,388)	109,640
Cash and cash equivalents at beginning of year	110,165	525
Cash and cash equivalents at end of year	91,777	110,165

The notes on pages 17 to 26 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

The accounts have been prepared on the going concern basis and the Trust believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Trust to be able to continue as a going concern.

The trustees have taken into account the effects of COVID-19 in making this assessment.

Funds structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income *(continued)*

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

- investment income is included when receivable.

- income from charitable trading activity is accounted for when earned.

- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

There is no value below which assets are not capitalised.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Office Equipment	-	25% reducing balance

Taxation

The charity is exempt from income tax on all its activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	19,527	19,527	73,181	73,181
Gift aid from Asperger Community Development (East Anglia) Limited	44,164	44,164	23,037	23,037
	<u>63,691</u>	<u>63,691</u>	<u>96,218</u>	<u>96,218</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Personal Support Service	99,564	33,782	133,346
Drop in Centre	—	45,293	45,293
Workshop Opportunities - Placements	—	13,780	13,780
Adult Group	—	9,509	9,509
Adult Carers	—	33,626	33,626
Workshop Opportunities - Big Lottery Funding	—	40,000	40,000
Workshop Opportunities	—	14,955	14,955
Moving On	—	36,140	36,140
Children and Family Support	—	3,000	3,000
	<u>99,564</u>	<u>230,085</u>	<u>329,649</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Personal Support Service	73,030	37,763	110,793
Drop in Centre	—	33,709	33,709
Workshop Opportunities - Placements	—	1,058	1,058
Adult Group	—	3,414	3,414
Adult Carers	—	12,828	12,828
Workshop Opportunities - Big Lottery Funding	—	60,000	60,000
Workshop Opportunities	—	50,240	50,240
Moving On	—	44,185	44,185
Children and Family Support	—	50,735	50,735
	<u>73,030</u>	<u>293,932</u>	<u>366,962</u>

Included in charitable activities is Government funding of £90,040 (2021: £69,364).

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
CJRS furlough income	<u>5,902</u>	<u>5,902</u>	<u>87,663</u>	<u>87,663</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising consultancy and expenses	<u>1,762</u>	<u>5,006</u>	<u>6,768</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising consultancy and expenses	<u>—</u>	<u>8,290</u>	<u>8,290</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

8. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Personal Support Service	105,598	7,555	113,153	89,389
Drop in centre	52,836	4,077	56,913	34,327
Workshop Opportunities - Big Lottery Funding	54,740	3,848	58,588	76,937
Adult Carers	34,717	2,505	37,222	14,994
Adult Group	10,448	754	11,202	3,478
Moving On	37,397	2,698	40,095	53,412
Workshop Opportunities	94,361	2,050	96,411	57,115
Children and Family Support	6,219	449	6,668	44,678
Governance costs	–	3,191	3,191	2,461
	<u>396,316</u>	<u>27,127</u>	<u>423,443</u>	<u>376,791</u>

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent examination	2,182	1,000	3,182	2,448
Depreciation	9	–	9	13
	<u>2,191</u>	<u>1,000</u>	<u>3,191</u>	<u>2,461</u>

Support costs

	Governance £	Charitable Activities £	Total Allocated £
Staff costs - Usage	–	20,954	20,954
Other admin costs - Usage	3,191	2,982	6,173
	<u>3,191</u>	<u>23,936</u>	<u>27,127</u>

Expenditure on charitable activities included £263,158 (2021: £270,596) of restricted expenditure and £167,053 (2021: £106,915) of unrestricted expenditure.

9. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	911	1,210
Operating lease payments	<u>16,875</u>	<u>3,295</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,182</u>	<u>2,448</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	379,759	343,515
Social security costs	19,122	16,667
Employer contributions to pension plans	6,119	5,114
	<u>405,000</u>	<u>365,296</u>
Less: recharged to Asperger Community Development (East Anglia) Ltd	(25,000)	(24,933)
	<u>380,000</u>	<u>340,363</u>

Key management personnel remuneration amounted to £53,351 in respect of one employee (2021: £51,348 one employee).

The average head count of employees during the year was 31 (2021: 29).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration and had no expenses re-imbursed during either the current or previous year.

13. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 Apr 2021 and 31 Mar 2022	<u>12,210</u>	<u>32,298</u>	<u>44,508</u>
Depreciation			
At 1 Apr 2021	10,614	30,268	40,882
Charge for the year	399	512	911
At 31 Mar 2022	<u>11,013</u>	<u>30,780</u>	<u>41,793</u>
Carrying amount			
At 31 Mar 2022	<u>1,197</u>	<u>1,518</u>	<u>2,715</u>
At 31 Mar 2021	<u>1,596</u>	<u>2,030</u>	<u>3,626</u>

14. Debtors

	2022 £	2021 £
Trade debtors	2,787	1,265
Prepayments and accrued income	9,543	12,653
Amounts owed by Asperger Community Development (East Anglia) Limited	47,367	53,364
Other debtors	—	4,100
	<u>59,697</u>	<u>71,382</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	—	18
Accruals and deferred income	4,978	5,713
Social security and other taxes	5,576	5,294
Other creditors	1,393	937
	<u>11,947</u>	<u>11,962</u>
	2022 £	2021 £
Deferred income brought forward	1,738	1,928
Released during the year	(1,738)	(1,928)
Deferred during the year	1,738	1,738
Deferred income carried forward	<u>1,738</u>	<u>1,738</u>

Deferred income relates to personal budget income for April 2022.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,119 (2021: £5,114).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
General funds	154,221	169,157	(165,651)	(18,646)	139,081
William Olive Fund	—	—	—	2,332	2,332
	<u>154,221</u>	<u>169,157</u>	<u>(165,651)</u>	<u>(16,314)</u>	<u>141,413</u>
	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	3,505	256,911	(106,195)	—	154,221
William Olive Fund	—	—	—	—	—
	<u>3,505</u>	<u>256,911</u>	<u>(106,195)</u>	<u>—</u>	<u>154,221</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Adult Group	1,015	9,509	(10,448)	–	76
Adult Carers	2,618	33,626	(36,211)	–	33
Workshop Opportunities - Big Lottery Funding and Placements	960	53,780	(54,740)	–	–
Workshop Opportunities - Grants and Appeals	1,212	14,955	(28,415)	12,248	–
Moving On	2,746	36,140	(38,166)	–	720
Children and Family Support	3,248	3,000	(9,219)	2,971	–
Personal Support Service	–	33,782	(33,782)	–	–
Drop in Centre	7,191	45,293	(53,579)	1,095	–
	<u>18,990</u>	<u>230,085</u>	<u>(264,560)</u>	<u>16,314</u>	<u>829</u>

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Adult Group	145	3,414	(2,544)	–	1,015
Adult Carers	1,745	12,828	(11,955)	–	2,618
Workshop Opportunities - Big Lottery Funding and Placements	–	61,058	(60,098)	–	960
Workshop Opportunities - Grants and Appeals	2	50,240	(49,030)	–	1,212
Moving On	2,045	44,185	(43,484)	–	2,746
Children and Family Support	7	50,735	(47,494)	–	3,248
Personal Support Service	–	37,763	(37,763)	–	–
Drop in Centre	–	33,709	(26,518)	–	7,191
	<u>3,944</u>	<u>293,932</u>	<u>(278,886)</u>	<u>–</u>	<u>18,990</u>

Purposes of funds:

Details and purposes of the funds can be found within the trustees report (pages 1 to 10).

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

18. Analysis of net assets between funds

As at 31 March 2022

	Tangible Fixed Assets £	Net Current Assets £	Total 2022 £
Restricted Income Funds:			
Adult Group	—	76	76
Adult Carers	—	33	33
Moving On	—	720	720
	—	829	829
Unrestricted Income Funds	2,715	136,366	139,081
Designated Funds	—	2,332	2,332
Total Funds	<u>2,715</u>	<u>139,527</u>	<u>142,242</u>

As at 31 March 2021

	Tangible Fixed Assets £	Net Current Assets £	Total 2021 £
Restricted Income Funds:			
Adult Group	—	1,015	1,015
Adult Carers	—	2,618	2,618
Workshop Opportunities - Big Lottery Funding	—	960	960
Workshop Opportunities - Grants and Appeals	—	1,212	1,212
Moving On	—	2,746	2,746
Children and Family Support	—	3,248	3,248
Drop in Centre	—	7,191	7,191
	—	18,990	18,990
Unrestricted Income Funds	3,626	150,595	154,221
Total Funds	<u>3,626</u>	<u>169,585</u>	<u>173,211</u>

19. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>110,165</u>	<u>(18,388)</u>	<u>91,777</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2022

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	3,600	4,267
Later than 1 year and not later than 5 years	9,876	13,476
	<u>13,476</u>	<u>17,743</u>

21. Related parties

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Marcella Olive MBE was a director, until her resignation on 4 April 2022, Mrs Julie Elliott is a director and Mr Jeremy Elliott is company secretary:

	2022	2021
	£	£
Income received by the company on behalf of the Charity	2,973	3,400
Income received by Asperger East Anglia on behalf of the company	(62,892)	–
Expenditure paid by Asperger East Anglia on behalf of the company	39,146	29,003
Sales credits raised by Asperger East Anglia in relation to prior year recharges	(873)	(2,076)
Gift aid due to Asperger East Anglia	38,686	23,037
Adjustment to prior year gift aid due to Asperger East Anglia	5,478	–
Gift aid paid to Asperger East Anglia	(28,515)	–
Balance due from the company at the period end	<u>47,367</u>	<u>53,364</u>

During the year trustees donated goods for resale through Asperger Community Development (East Anglia) Limited's charity shop. It is not practical to determine the value of donated items gifted.

Accounts

Asperger East Anglia
Unaudited financial statements
31 March 2021

Asperger East Anglia

Financial statements

Year ended 31 March 2021

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs Marcella Olive MBE
Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE PhD
Dr Ekkehart Staufenberg MSc, MD, MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons)
Ms Julie Elliott (appointed 5 October 2020)
Mrs Mary Laxton
Ms Jo Watts
Ms Fiona Hare (appointed 10 August 2020)
Rev Andrew Good (appointed 10 August 2020)
Dr Peter Langdon DClinPsy, PhD, CPsychol, AFBPsS

Chief Executive Officer	Thecla Fellas
Independent examiner	S C Mary FCA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	HSBC Bank plc 18 London Street Norwich Norfolk

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities

- **Objects of the Charity**

The Charity exists to relieve the stress experienced by children, young people and adults (in the East Anglia Region) diagnosed with or suspected to have Asperger syndrome, by the provision of support and assistance to such persons, their families and their carers.

- **Vision**

Asperger East Anglia will develop its structures and systems to ensure long term sustainability and a quality service to meet the needs of people with Asperger syndrome.

- **Mission Statement**

Asperger East Anglia will provide services to meet the needs of people with Asperger syndrome, will work with partners and will raise public awareness of the needs of people with Asperger syndrome.

- **Summary of main activities in relation to the objectives of the Charity**

- Providing Information, Advice, Guidance and Support
- Raising Awareness of Asperger syndrome
- Fundraising

In addition, the charity managed a number of specific projects during the year ended 31 March 2021 as follows:

- Children and family support groups
- Adult social groups
- Parent and carer support
- Education information, advice and guidance
- Training and Pre Employment Workshop project
- Personal support service
- Independent Living project

Providing Information, Advice, Guidance and Support

The Charity continued to respond to hundreds of telephone calls and emails from people requesting support, information, advice and guidance on Asperger syndrome and associated issues.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Raising Awareness of Asperger Syndrome

Over the year we have continued to raise awareness of the needs of those with Asperger syndrome and their families. Despite the pandemic we were able to utilise virtual resources to continue to raise awareness and ensured the following:

- Asperger East Anglia was represented on many voluntary sector forums.
- The continued delivery of awareness presentations to a variety of audiences across all sectors.
- A presence at several virtual conferences and events in this year and represented those we support with a voice to challenge areas that are not being met by the governments 'Autism bill' which became the 'Autism act' in November 2009.
- Networked and worked in partnership with other voluntary and statutory organisations including Children's Services, Adult Services, Health Services and DWP.
- Lobbied MPs.

Risk Management

The strategic committee met regularly during this year to help plan for expected funding cuts and to prepare for the most significant risks that the charity faces including:

- **Failure to obtain funding for ongoing projects.** Most project funding is confirmed annually. We are working hard to try to secure more long-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.

Objectives for the Year

Asperger East Anglia's key aims, and objectives met in 2020/21 were:

- The continued development of our trading arm Asperger Community Developments (East Anglia) Limited.
- To increase the scope of training available within the Beccles workshop project and 'A' shop.
- To expand all services to meet needs.
- To increase our staff capacity for providing the Personal Support Service and for our online selling project.

Public Benefit

The public benefit of our service is to all our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators, and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance

Children, Young People and Families Services

Children and Family Support Groups

During this year we transferred Children and Family support group over to virtual meetings. The groups have continued to provide fortnightly social activities for children with AS and their families via an online platform. Staff adapted creative activities that were delivered virtually including, social games art, craft, and cookery. We were unfortunately unable to provide outings and external activities due to the pandemic restrictions however we provided regular support throughout the year and ensured parents could have access to help outside of the regular meetings. The groups provided support to over 40 families in total throughout the year.

Education support has been maintained using virtual meetings for parents struggling to educate children while at home during the pandemic. Advice and support included telephone and e-mail support as well as face to face meetings on a virtual platform.

Adult Services

Carers Support

The need for carer support increased during 2021. The pandemic lockdown increased the anxiety levels of those with Autism which had a negative impact on the wellbeing of those who carer for them. We received over 200 calls from carers/parents struggling to cope for their loved ones while isolating. The pressure upon carers during this time was like no other and to respond to the demand and change in support requirements we supplied an emergency basic needs service which included shopping, collecting prescriptions, arranging doctors and hospital appointments, and arranging any household services. Our personal support workers also supplied a respite service for carers where their cared for person was supported away from the home allowing the carer time to themselves. In between the lockdowns we helped two families to have a respite break at a holiday camp while support was put in place for their loved ones at home.

Employment and Training

During this year we were unable to supply work experience placements due to the pandemic lockdowns, our workshops were closed for most of the year and therefore it was not possible to invite people to attend the training sessions. Our employment advisor did however have requests for support that could be delivered virtually such as help to apply for job vacancies, completing a CV and general job coaching. We had requests to support at job retention meetings and were able to advice employers about difficulties in the workplace for those employed with Asperger syndrome.

Personal Support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment. Our PA's work with a person-centered approach to assist individuals to access community-based activities and promote independence. We responded to our services users change in needs during the pandemic by supplying a weekly basic needs service. Our support workers adapted support using online platforms, text, and email, this was offered on a daily basis to those that were in crisis due to the increased isolation from the lockdowns. We were able to monitor people's wellbeing and work closely with mental health services when identifying anyone in crisis.

Moving On Project

Our independent living project is housed above one of our premises in Beccles and has offered young people with AS the opportunity of to be supported while learning all the skills needed to live independently.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Review of Fundraising Performance

The charity continued to need to raise funds for specific projects and to meet the general management costs of the charity, by:

- Contracting a professional fundraising consultant, Felton Fundraising.
- Making applications to local and national statutory funding bodies.
- Develop new services with a self-funding model.

The following funders have supported our charitable activities during the year:

Charitable Trust 2020/21	Project
Anonymous	Norwich Drop in project
The 29 th May 1961 Charitable Trust	Social support groups
The Alchemy Foundation	Social support groups
The Elledale Trust	Social groups (Help for Norfolk Children)
Suffolk Community Foundation	Beccles Workshop project
Suffolk Community Foundation	Carers Respite project
Suffolk Community Foundation	Core Running Costs
Bank of England	Social support groups
Charities Aid Foundation	Resilience Funding
The Rickety Charitable Trust	Social support groups
John Risebow's Charity	Beccles Workshop project
The Garfield Weston	Core running Costs
The National Lottery Community Fund	Employment and Training and Helpline
The National Lottery Community Fund	Covid- 19 Response Help for people with AS
Norfolk Community Foundation	Support worker salary
Norfolk Community Foundation	Covid- 19 Response
The Aquarius Charitable Foundation	Beccles Workshop project
The Greys Court Trust	Beccles Workshop project
Annie Tranmer Charitable Trust	Beccles Workshop project
Big Issue Invest	Emergency Response Fund
Lady Hind Trust	Social support groups
Lloyds Bank Foundation	Covid- 19 Response
Lloyds Bank Foundation	Moving On project
The Nichol - Young Foundation	Beccles Workshop project
Douglas Arter Foundation	Beccles Workshop project
Awards For All	Covid- 19 Response

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

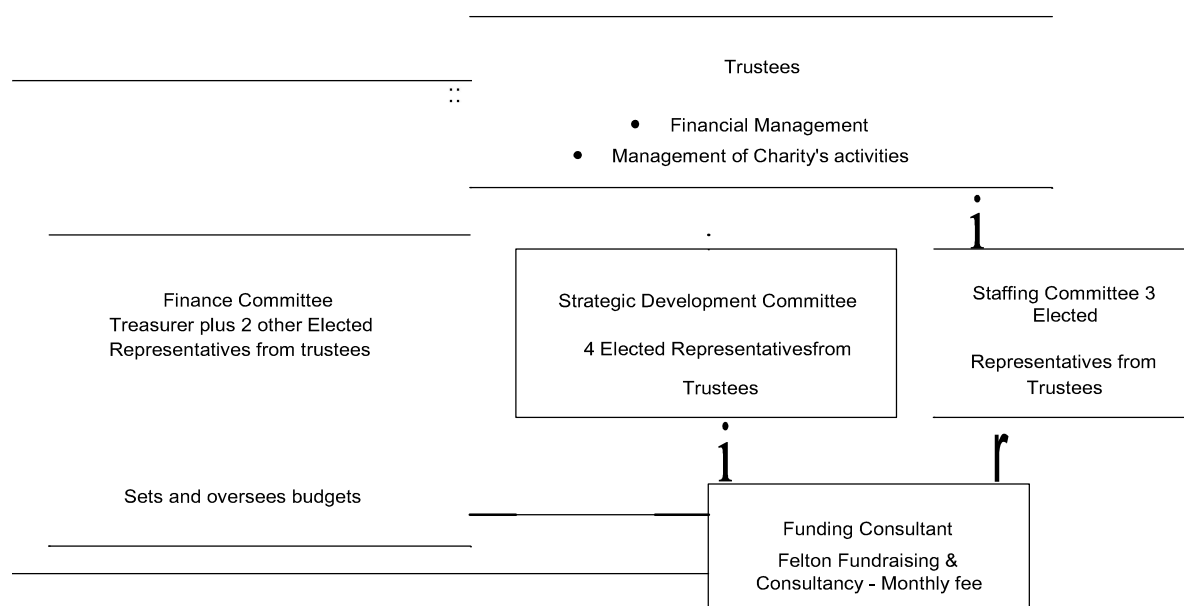
Achievements and performance *(continued)*

The following statutory bodies have provided funding during the reporting year:

Project	
Personal Support Service	Norfolk County Council
Workshop training	Suffolk County Council

Management Review

The following diagram shows how the charity has been managed during the reporting year:



During the reporting year Asperger East Anglia employed 29 staff, 4 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2021-21 Asperger East Anglia employed 6 people with Asperger syndrome (a registered disability under the Disabled Persons Act).

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Financial review

As the financial year 2019/2020 ended, the early stages of what has become the Covid-19 pandemic were evident. AEA was quick to review its exposure to risk, physically, financially and as a charity. Considering known and/or promised resources, we recast our financial forecasts together with our revised project plans, to support our staff and importantly our clients, those least able to cope. Although what we do and how we do it has had to change we remain committed to meeting the needs of our vulnerable clients and their families. We also took the decision to continue to employ all our staff and once it became clear that the Chancellor of The Exchequer had a plan to provide furlough funding, we had the means in place to do just that.

We continued to deliver our services throughout the year, although in different ways to what we were accustomed to. We managed our budget wisely while seeking new sources of funding although traditional sources were drying up rapidly. Most importantly though we could afford to continue. We maintained a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trusts funds but most importantly growing our own resources year on year, making us more self-funding and therefore self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward-looking, finding ways to best manage our cashflow.

Our income for the financial year was £550,843 (2020: £369,271), up by approximately 49% on the previous year and expenditure was £385,081 (2020: £370,943), up by 4%. This in turn has increased our overall funds balance from £7,449 at the end of 2019/20, to £173,211 for 2020/21, of which £18,990 are restricted funds and £154,221 in unrestricted reserves. As in recent years, it should be appreciated and expected that pressure on funding continued to force the charity to use a proportion of its reserves to aid those projects whose funding has declined, however the expenditure has been supported by the additional income gained from Asperger Community Development (East Anglia) Limited (ACD), at certain times through the year. We are very pleased to report that our reserve position has very much improved during the financial year. The Covid-19 pandemic has certainly given us significant challenge but by finding ways to continue to operate e.g. increasing e-Bay selling through our trading arm, because our shops remained closed, we have gained significant income. Also, where we had been unable to utilise some staff members, we applied for and received furlough payments through HMRC, this in turn meant that unrestricted resources which might otherwise have been used were kept in reserve. These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends and any unanticipated charges or events must be borne by unrestricted funds.

Our trading arm, ACD continues to generate income since the move to Beccles. Since mid-July 2014, the Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. It has enabled us to demonstrate to funders that we are doing things to help ourselves and provides valuable unrestricted income that we can use to support the charity's efforts. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical) and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever-changing look to where and how our income gets generated.

In October 2017 we opened a second retail shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but to also utilise the upstairs space and provide supported living to young people with Autism. This has proven to be a highly successful project that we hope to replicate and expand in the future.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Financial review *(continued)*

As always, we do remain under significant financial pressure. As Covid-19 restrictions eased, footfall in our shops has not yet returned to pre-Covid levels and students are not yet permitted to get training in our workshops. With many more charities having to seek funding from trusts and grant makers it makes the process of applying for funds far more competitive. We are doing well at this moment in time but we have been close to critical mass before and we want to be sure we can still support all our services into the future. The local authority in Norfolk continue to pay little regard to the struggles of people with Autism, care assessments are still failing to identify the needs of our service users and in our view they are failing to abide by the Autism Act of 2009. Norfolk County Council have introduced an Autism strategy and we have written to them to express our concerns about its implementation. It speaks volumes in the fact that they haven't even acknowledged our correspondence, let alone articulated some sort of response. We strongly disagree with their financial pursuit of the vulnerable to make ends meet with an ever-increasing charging policy and will support our service users to actively challenge these failings as they present themselves.

It has not been without some considerable effort on the part of AEA/ACD management, our staff and those we look to, to aid us in our fundraising activities, for matters to have been maintained to the extent that they have. We highly value all those funders, whether large or small, who have supported this charity through the years, we could not do this without them. We will maintain our focus and, if this financial year's results are anything to go by, forge ahead, keep our much-valued staff and continue to provide valuable services to those with AS and their families. We said this last year and it is worth repeating that we have had to change what we do and how we do it over the years and with good management of change we can maintain our effectiveness. We sincerely hope we can continue to find ways to maintain or resurrect services in some way, shape or form in the future. We need to be imaginative and flexible as we hope you realise we have always had to be.

We must always seek to maintain our transparency; be clear on how beneficial we are and can be to a very specific group with a lifelong need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in most cases we work for and achieve great results. The Trustees thank every single person, group and organisation that supports us from the smallest donation, to buying something in our shops, to those interested in and generously funding our projects.

Reserves policy

It is the aim of the trustees to build free reserves totalling £100,000, sufficient to cover the operating costs of the charity for a 3 month period and thereby secure the continued provision of its services in the event of significant demands for such service being placed upon it without immediate funding.

The free reserves at 31 March 2021 amount to £150,595 (2020: deficit of £303) representing approximately 5 months' expenditure, excluding depreciation. Restricted funds totalled £18,990 (2020: £3,944) at 31 March 2021.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Financial review *(continued)*

Going Concern

The Trustees are aware of the significant positive change in our reserves position as of 31 March 2021, they remain satisfied the financial statements should be prepared on a going concern basis as they believe that:

- the funding which has been secured - in some respects for a periods of three years;
- the targeted focus on self-generated income through Asperger Community Development - which has been successful post year end;
- and the charity's previous success with grant funding applications

will be sufficient to enable the charity to continue to operate. Therefore the Trustees believe that no material uncertainties over the going concern status of the charity.

Plans for future periods

Key Future Plans

In addition to the continuance of all our projects Asperger East Anglia's key aims and objectives for 2021/2022 are:

- To continue to expand both the Workshop project.
- To continue to establish working partnerships with other organisations and statutory organisations.
- To develop all new services with a self-sustainable model.
- To continue to expand the Independent Living Project.
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Structure, governance and management

Constitution

Asperger East Anglia is a registered charity and is governed by a Declaration of Trust made on the 8th July 1998 and Supplemental Deed 8th June 2004.

Recruitment and Appointment of Trustees

The minimum number of serving trustees is three. Trustees are appointed by a resolution of the trustees, passed at a special meeting with 21 days notice. In selecting persons to be appointed as trustees, the existing trustees shall take into account the benefits of appointing a person who through residence, occupation, employment, special knowledge, or personal or professional qualifications can make a contribution to the pursuit of the objects or the management of the Charity.

Trustees Induction and Training

All new trustees are provided with a comprehensive induction pack to Asperger East Anglia, which includes the Deed of Trust, current business plan, staffing structure, annual budget and last audited accounts. They are also provided with details of their obligations under Charity Law. Following their appointment, we will endeavour to provide trustees with ongoing training by recommending relevant courses for them to attend as appropriate.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Organisation Structure and Decision Making

The Trustees meet at least bi-monthly with special meetings being held when circumstances dictate. The trustees govern and strategically manage the charity but employ a Chief Executive Officer and staff to carry out day to day functions.

Related parties

One of the Trustees of Asperger East Anglia is also a director of Asperger Community Development (East Anglia) Limited, while a further Trustee is company secretary.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

S C Mary FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 14 December 2021 and signed on behalf of the board of trustees by:

Mrs Marcella Olive MBE
Trustee

Mr Jeremy Elliott
Trustee

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2021 which are set out on pages 13 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Asperger East Anglia

Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S C Mary FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

15 December 2021

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	96,218	–	96,218	45,938
Charitable activities	5	73,030	293,932	366,962	321,009
Other income	6	87,663	–	87,663	2,324
Total income		<u>256,911</u>	<u>293,932</u>	<u>550,843</u>	<u>369,271</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	–	(8,290)	(8,290)	(8,053)
Charitable activities	8	(106,195)	(270,596)	(376,791)	(362,890)
Total expenditure		<u>(106,195)</u>	<u>(278,886)</u>	<u>(385,081)</u>	<u>(370,943)</u>
Net income/(expenditure) and net movement in funds		<u>150,716</u>	<u>15,046</u>	<u>165,762</u>	<u>(1,672)</u>
Reconciliation of funds					
Total funds brought forward		3,505	3,944	7,449	9,121
Total funds carried forward		<u>154,221</u>	<u>18,990</u>	<u>173,211</u>	<u>7,449</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	13		3,626		3,808
Current assets					
Debtors	14	71,382		34,052	
Cash at bank and in hand		110,165		525	
		<u>181,547</u>		<u>34,577</u>	
Creditors: Amounts falling due within one year	15	<u>(11,962)</u>		<u>(30,936)</u>	
Net current assets			169,585		3,641
Total assets less current liabilities			<u>173,211</u>		<u>7,449</u>
Net assets			<u>173,211</u>		<u>7,449</u>
Funds of the charity					
Restricted funds			18,990		3,944
Unrestricted funds			154,221		3,505
Total charity funds	17		<u>173,211</u>		<u>7,449</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 December 2021, and are signed on behalf of the board by:

Mrs Marcella Olive MBE
Trustee

Mr Jeremy Elliott
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Statement of cash flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	165,762	(1,672)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,210	1,267
Accrued expenses/(income)	2,280	(9,782)
<i>Changes in:</i>		
Trade and other debtors	(39,397)	(6,179)
Trade and other creditors	(19,187)	13,256
Cash generated from operations	110,668	(3,110)
Net cash from/(used in) operating activities	<u>110,668</u>	<u>(3,110)</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,028)	(1,020)
Net cash used in investing activities	<u>(1,028)</u>	<u>(1,020)</u>
Net increase/(decrease) in cash and cash equivalents	109,640	(4,130)
Cash and cash equivalents at beginning of year	525	4,655
Cash and cash equivalents at end of year	<u>110,165</u>	<u>525</u>

The notes on pages 16 to 25 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

The accounts have been prepared on the going concern basis and the Trust believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Trust to be able to continue as a going concern.

The trustees have taken into account the effects of COVID-19 in making this assessment.

Funds structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income *(continued)*

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

- investment income is included when receivable.

- income from charitable trading activity is accounted for when earned.

- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

There is no value below which assets are not capitalised.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Office Equipment	-	25% reducing balance

Taxation

The charity is exempt from income tax on all its activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	73,181	73,181	45,790	45,790
Gift aid from Asperger Community Development (East Anglia) Limited	23,037	23,037	—	—
Subscriptions				
Membership subscriptions	—	—	148	148
	<u>96,218</u>	<u>96,218</u>	<u>45,938</u>	<u>45,938</u>

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2021

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Personal Support Service	73,030	37,763	110,793
Drop in Centre	—	33,709	33,709
Workshop Opportunities - Placements	—	1,058	1,058
Adult Group	—	3,414	3,414
Adult Carers	—	12,828	12,828
Workshop Opportunities - Big Lottery Funding	—	60,000	60,000
Workshop Opportunities - Grants and Appeals	—	50,240	50,240
Moving On	—	44,185	44,185
Children and Family Support	—	50,735	50,735
	<u>73,030</u>	<u>293,932</u>	<u>366,962</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Personal Support Service	60,978	32,924	93,902
Drop in Centre	—	—	—
Workshop Opportunities - Placements	—	18,890	18,890
Adult Group	—	2,475	2,475
Adult Carers	—	6,344	6,344
Workshop Opportunities - Big Lottery Funding	—	106,792	106,792
Workshop Opportunities - Grants and Appeals	—	31,750	31,750
Moving On	—	51,136	51,136
Children and Family Support	—	9,720	9,720
	<u>60,978</u>	<u>260,031</u>	<u>321,009</u>

Included in charitable activities is Government funding of £69,364 (2020: £140,097).

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
CJRS furlough income	<u>87,663</u>	<u>87,663</u>	<u>2,324</u>	<u>2,324</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising consultancy and expenses	<u>—</u>	<u>8,290</u>	<u>8,290</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising consultancy and expenses	<u>1,220</u>	<u>6,833</u>	<u>8,053</u>

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2021

8. Expenditure on charitable activities

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Personal Support Service	64,975	24,414	89,389	114,851
Youth Group	25,108	9,219	34,327	–
Workshop Opportunities - Big Lottery Funding	54,872	22,065	76,937	134,633
Adult Carers	10,967	4,027	14,994	6,333
Adult Group	2,544	934	3,478	5,147
Moving On	39,068	14,344	53,412	57,573
Workshop Opportunities - Grants and Appeals	39,670	17,445	57,115	31,738
Children and Family Support	27,240	17,438	44,678	10,657
Governance costs	–	2,461	2,461	1,958
	<u>264,444</u>	<u>112,347</u>	<u>376,791</u>	<u>362,890</u>

Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Independent examination	–	2,448	2,448	1,944
Depreciation	13	–	13	14
	<u>13</u>	<u>2,448</u>	<u>2,461</u>	<u>1,958</u>

Support costs

	Governance	Charitable Activities	Total Allocated
	£	£	£
Staff costs - Usage	–	102,872	102,872
Other admin costs - Usage	2,461	7,014	9,475
	<u>2,461</u>	<u>109,886</u>	<u>112,347</u>

The financial statements for the year ended 31 March 2021 included £270,596 (2020: £257,207) of restricted charitable activities expenditure.

9. Net income/(expenditure)

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,210	1,267
Operating lease payments	<u>3,295</u>	<u>3,307</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,448</u>	<u>1,944</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	343,515	343,152
Social security costs	16,667	16,412
Employer contributions to pension plans	5,114	4,944
	<u>365,296</u>	<u>364,508</u>
Less: recharged to Asperger Community Development (East Anglia) Ltd	(24,933)	(42,283)
	<u>340,363</u>	<u>322,225</u>

Key management personnel remuneration amounted to £51,348 in respect of one employee (2020: £44,785 one employee).

The average head count of employees during the year was 29 (2020: 35).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration and had no expenses re-imbursed during either the current or previous year.

13. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 Apr 2020	12,210	31,270	43,480
Additions	–	1,028	1,028
At 31 Mar 2021	<u>12,210</u>	<u>32,298</u>	<u>44,508</u>
Depreciation			
At 1 Apr 2020	10,082	29,590	39,672
Charge for the year	532	678	1,210
At 31 Mar 2021	<u>10,614</u>	<u>30,268</u>	<u>40,882</u>
Carrying amount			
At 31 Mar 2021	<u>1,596</u>	<u>2,030</u>	<u>3,626</u>
At 31 Mar 2020	<u>2,128</u>	<u>1,680</u>	<u>3,808</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

14. Debtors

	2021 £	2020 £
Trade debtors	1,265	545
Prepayments and accrued income	12,653	14,720
Amounts owed by Asperger Community Development (East Anglia) Limited	53,364	18,787
Other debtors	4,100	–
	<u>71,382</u>	<u>34,052</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	18	4,076
Accruals and deferred income	5,713	5,500
Social security and other taxes	5,294	17,649
Other creditors	937	3,711
	<u>11,962</u>	<u>30,936</u>

	2021 £	2020 £
Deferred income brought forward	1,928	–
Released during the year	(1,928)	–
Deferred during the year	1,738	1,928
Deferred income carried forward	<u>1,738</u>	<u>1,928</u>

Deferred income relates to personal budget income for April 2021.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,114 (2020: £4,944).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	<u>3,505</u>	<u>256,911</u>	<u>(106,195)</u>	<u>–</u>	<u>154,221</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
General funds	<u>1,160</u>	<u>109,240</u>	<u>(106,903)</u>	<u>8</u>	<u>3,505</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Adult Group	145	3,414	(2,544)	—	1,015
Adult Carers	1,745	12,828	(11,955)	—	2,618
Workshop Opportunities - Big Lottery Funding and Placements	—	61,058	(60,098)	—	960
Workshop Opportunities - Grants and Appeals	2	50,240	(49,030)	—	1,212
Moving On	2,045	44,185	(43,484)	—	2,746
Children and Family Support	7	50,735	(47,494)	—	3,248
Personal Support Service	—	37,763	(37,763)	—	—
Drop in Centre	—	33,709	(26,518)	—	7,191
	<u>3,944</u>	<u>293,932</u>	<u>(278,886)</u>	<u>—</u>	<u>18,990</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
Computer Equipment	5	—	—	(5)	—
Laptop Depreciation	3	—	—	(3)	—
Adult Group	2,361	2,475	(4,691)	—	145
Adult Carers	1,173	6,344	(5,772)	—	1,745
Workshop Opportunities - Big Lottery Funding and Placements	—	125,682	(125,682)	—	—
Workshop Opportunities - Grants and Appeals	607	31,750	(32,355)	—	2
Moving On	3,812	51,136	(52,903)	—	2,045
Children and Family Support	—	9,720	(9,713)	—	7
Personal Support Service	—	32,924	(32,924)	—	—
Drop in Centre	—	—	—	—	—
	<u>7,961</u>	<u>260,031</u>	<u>(264,040)</u>	<u>(8)</u>	<u>3,944</u>

Purposes of funds:

Details and purposes of the funds can be found within the trustees report (pages 1 to 10).

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

18. Analysis of net assets between funds

As at 31 March 2021

	Tangible Fixed Assets £	Net Current Assets £	Total 2021 £
Restricted Income Funds:			
Adult Group	–	1,015	1,015
Adult Carers	–	2,618	2,618
Workshop Opportunities - Big Lottery Funding	–	960	960
Workshop Opportunities - Grants and Appeals	–	1,212	1,212
Moving On	–	2,746	2,746
Children and Family Support	–	248	3,248
Drop in Centre	–	6,091	7,191
	–	14,890	18,990
Unrestricted Income Funds	3,626	150,595	154,221
Total Funds	<u>3,626</u>	<u>165,485</u>	<u>173,211</u>

As at 31 March 2020

	Tangible Fixed Assets £	Net Current Assets £	Total 2020 £
Restricted Income Funds:			
Adult Group	–	145	145
Adult Carers	–	1,745	1,745
Workshop Opportunities - Grants and Appeals	–	2	2
Moving On	–	2,045	2,045
Children and Family Support	–	7	7
	–	3,944	3,944
Unrestricted Income Funds	3,808	(303)	3,505
Total Funds	<u>3,808</u>	<u>3,641</u>	<u>7,449</u>

19. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>525</u>	<u>109,640</u>	<u>110,165</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2021

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	4,267	4,267
Later than 1 year and not later than 5 years	13,476	16,711
	<u>17,743</u>	<u>20,978</u>

21. Related parties

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Marcella Olive MBE and Mr Jeremy Elliott are director and company secretary respectively:

	2021	2020
	£	£
Income received by the company on behalf of the Charity	3,400	19,981
Expenditure paid by Asperger East Anglia on behalf of the company	29,003	43,515
Expenditure paid by Asperger Community Development (East Anglia) Ltd on behalf of the Asperger East Anglia	—	100
Sales credits raised by Asperger East Anglia in relation to prior year recharges	2,076	—
Balance due from the company at the period end	53,364	18,787
Gift aid due to Asperger East Anglia	23,037	—

During the year trustees donated goods for resale through Asperger Community Development (East Anglia) Limited's charity shop. It is not practical to determine the value of donated items gifted.