

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.