

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
West Norfolk Autism Group**

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

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for the Year Ended 30 June 2025**

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West Norfolk Autism Group

Trustees' Report for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

Objectives and activities

The object of the Charity is to provide support and guidance to individuals of all ages whose lives are affected by autism.

The principal activity of the Charity is to support autistic people, their families and carers and campaign for better local services for people living in West Norfolk and aim to improve their quality of life. Additionally, the Charity assists to organise training/workshops and coffee mornings in a range of public venues, for anyone who are interested and would benefit from knowing and understanding more about autism in whatever capacity.

The Trustees confirm they have referred to the general guidance issued by the Charity Commission on public benefit.

Achievements and performance

The Charity believes the financial performance to be satisfactory.

The Charity continues to rely upon the unpaid services of several individuals who live within the locality.

Financial review

At 30 June 2025 the Trust had total funds of £26,236 (2024: £32,059) of which £12,386 are restricted (2024: £8,200). All remaining reserves are unrestricted.

Structure, governance and management

Governing document

West Norfolk Autism Group is a registered Charity (no 1204178) and was established by Trust Deed dated 1 February 2022. The accounts are compliant with current statutory requirements in accordance with the Trust Deed.

There are no restrictions on the use of capital or income from the General Fund.

Trustees are elected at the Annual General Meeting based on the conditions detailed in the Trust Deed (with the exception of casual vacancies which are filled at a Trustee meeting). Under the Trust Deed all Trustees are required to retire at the AGM but are able to offer themselves for re-election.

Trustees will be appointed or reappointed annually at the Annual General Meeting. All newly appointed Trustees will be given a copy of the Charity Commission guidance notes setting out the duties of a Trustee to ensure awareness of their responsibilities.

Reference and administrative details

Registered Charity number

1204178

Principal address

64 High Road
Tilney Cum Islington
King's Lynn
Norfolk
PE34 3BN

West Norfolk Autism Group

Trustees' Report for the Year Ended 30 June 2025

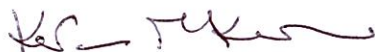
Trustees

Ms K J McKerrow
Ms F M McCormack
Ms E J Palmer
Ms J Vertigan
Mr T V Sutcliffe

Independent Examiner

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

Approved by order of the board of trustees on 2 February 2026 and signed on its behalf by:



Ms K J McKerrow - Trustee

Independent Examiner's Report to the Trustees of West Norfolk Autism Group

I report to the trustees on my examination of the financial statements of West Norfolk Autism Group ('the charity') for the period ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.

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 financial statements to be reached.



Dan Jastrzebski FCA CTA

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

2 February 2026

**Statement of Financial Activities
for the Year Ended 30 June 2025**

				Year ended 30.6.25 Total funds £	Period 2.6.23 to 30.6.24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
Income and endowments from					
Donations and legacies		27,179	24,660	51,839	70,997
Expenditure on					
Raising funds		3,149	-	3,149	3,094
Charitable activities					
Use of Funds		27,553	20,474	48,027	49,296
Other		6,486	-	6,486	585
Total		37,188	20,474	57,662	52,975
NET INCOME/(EXPENDITURE)		(10,009)	4,186	(5,823)	18,022
Reconciliation of funds					
Total funds brought forward		23,859	8,200	32,059	14,037
Total funds carried forward		13,850	12,386	26,236	32,059

The notes form part of these financial statements

West Norfolk Autism Group

Balance Sheet

30 June 2025

		Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
	Notes				
Current assets					
Cash at bank		13,850	12,386	26,236	32,059
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net current assets		13,850	12,386	26,236	32,059
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets less current liabilities		13,850	12,386	26,236	32,059
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		13,850	12,386	26,236	32,059
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Funds	5				
Unrestricted funds				13,850	23,859
Restricted funds				12,386	8,200
				<u> </u>	<u> </u>
Total funds				26,236	32,059
				<u> </u>	<u> </u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 February 2026 and were signed on its behalf by:



Ms K J McKerrow - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 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 5 Kent Drive, Watlington, King's Lynn, Norfolk, PE33 0EZ, England.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are 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:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

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:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
 - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
 - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
-

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. Accounting policies - continued

Resources expended

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the period ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the period ended 30 June 2024.

4. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	59,997	11,000	70,997
Expenditure on			
Raising funds	3,094	-	3,094
Charitable activities			
Use of Funds	46,496	2,800	49,296
Other	585	-	585
Total	50,175	2,800	52,975
NET INCOME	9,822	8,200	18,022

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

4. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	14,037	-	14,037
Total funds carried forward	<u>23,859</u>	<u>8,200</u>	<u>32,059</u>

5. Movement in funds

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	23,859	(10,009)	13,850
Restricted funds			
Childrens' activities	6,700	100	6,800
Adults' activities	1,500	-	1,500
Gymnastics	-	2,160	2,160
West Norfolk Lives	-	926	926
Wisbech activities	-	1,000	1,000
	<u>8,200</u>	<u>4,186</u>	<u>12,386</u>
TOTAL FUNDS	<u>32,059</u>	<u>(5,823)</u>	<u>26,236</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,179	(37,188)	(10,009)
Restricted funds			
Childrens' activities	8,160	(8,060)	100
Adults' activities	3,000	(3,000)	-
Gymnastics	2,500	(340)	2,160
West Norfolk Lives	5,000	(4,074)	926
Love Norfolk	5,000	(5,000)	-
Wisbech activities	1,000	-	1,000
	<u>24,660</u>	<u>(20,474)</u>	<u>4,186</u>
TOTAL FUNDS	<u>51,839</u>	<u>(57,662)</u>	<u>(5,823)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

5. Movement in funds - continued

Comparatives for movement in funds

	At 2.6.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	14,037	9,822	23,859
Restricted funds			
Childrens' activities	-	6,700	6,700
Adults' activities	-	1,500	1,500
	<u>-</u>	<u>8,200</u>	<u>8,200</u>
TOTAL FUNDS	<u>14,037</u>	<u>18,022</u>	<u>32,059</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,997	(50,175)	9,822
Restricted funds			
Childrens' activities	8,000	(1,300)	6,700
Adults' activities	3,000	(1,500)	1,500
	<u>11,000</u>	<u>(2,800)</u>	<u>8,200</u>
TOTAL FUNDS	<u>70,997</u>	<u>(52,975)</u>	<u>18,022</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. Related party disclosures

There were no related party transactions for the year ended 30 June 2025.

West Norfolk Autism Group

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

	Year ended 30.6.25 £	Period 2.6.23 to 30.6.24 £
Income and endowments		
Donations and legacies		
Donations	22,179	25,924
Grants	29,660	45,073
	<u>51,839</u>	<u>70,997</u>
Total incoming resources	51,839	70,997
Expenditure		
Raising donations and legacies		
Charity workwear	93	44
Sundries	2,120	2,149
Hall hire	936	901
	<u>3,149</u>	<u>3,094</u>
Charitable activities		
Event costs	33,870	30,208
Travel costs	867	3,179
Donations	235	2,190
Household support grant	11,594	12,066
	<u>46,566</u>	<u>47,643</u>
Support costs		
Management		
Insurance	582	435
Subscriptions	206	150
Staff training	300	-
Rent	5,698	-
	<u>6,786</u>	<u>585</u>
Information technology		
Repairs and renewals	1,161	1,653
	<u>57,662</u>	<u>52,975</u>
Total resources expended		
	<u>57,662</u>	<u>52,975</u>
Net (expenditure)/income	<u>(5,823)</u>	<u>18,022</u>

This page does not form part of the statutory financial statements