

Charity registration number 1063717

Company registration number 03407778 (England and Wales)

AUTISM ANGLIA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

AUTISM ANGLIA

LEGAL AND ADMINISTRATIVE INFORMATION

Vice Presidents	S Baron-Cohen T Blofeld J Sparkes	
Trustees and Directors	A C E Beevers S J Pittuck A Eley C N Rowe D G Burrage J Barker J B McElhinney ACA N P Hodgetts H M McGuckin	(Appointed 23 January 2023)
Chief Executive Officer	J McQuiggan	(Appointed 7 August 2023)
Secretary	H Swift	
Charity number	1063717	
Company number	03407778	
Registered office	59 North Hill Colchester CO1 1QF	
Auditor	LB Group (Stratford) 1 Vicarage Lane Stratford London England E15 4HF	
Bankers	The Royal Bank of Scotland 45 Head Street Colchester CO1 1NW	
Solicitors	Goody Burrett LLP St Martins House 63 West Stockwell Street Colchester CO1 1HE	

AUTISM ANGLIA

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AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

Principle risks and uncertainties

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

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

The significant areas that pose major risk are as follows:

- Insufficient skilled staff
- Reputational damage
- Decrease in voluntary income
- Loss of contracts
- Impact of COVID-19 & introduction of remote working

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

Covid-19 continued to impact on the charity throughout 2022. In particular, on staffing where many staff were testing positive for the virus and having to take time off as a consequence. This put increased emphasis on agency workers along with associated increased costs. It is important to emphasise that no services were closed due to Covid-19 during this period.

It should be noted that Autism Anglia decided to close Lambert House in November 2022, a service for adults with complex autism and associated conditions based in Norfolk, following a CQC inspection, this was Autism Anglia's decision.

The trustees, who are also directors of the Company for the purposes of the Companies Act, have pleasure in presenting their report and financial statements for the year ended 31 August 2022. The Charity's address, its trustees and advisers are shown on Legal and Administration Information.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

The information on pages 14 to 33 form an integral part of this report.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Charitable objectives, activities and public benefit

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

Vision:

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

Objectives:

- Meeting the needs of autistic people and their families
- Organisational improvement and financial sustainability
- Quality Assurance and compliance
- Evolvment of services
- To be a rewarding and safe place to work

Values: We are more powerful when we empower each other.

- E: Enhance the lives of autistic people
- M: Maximise opportunities
- P: Person centred
- O: Outcomes focused
- W: Working positively together
- E: Educate and inform
- R: Respect for all

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

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

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

Employment policies

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

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Employee involvement

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

Employment of disabled persons

It is Charity policy to permit, wherever practicable, the employment of disabled persons and to provide appropriate opportunities for their training, career development and promotion. Where employees have become disabled in the service of the Charity, every effort is made to rehabilitate them in their former occupation or in some suitable alternative.

Pay policy for senior staff

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

Health & Safety

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

Volunteer contributions

The Charity has a small, but growing number of general volunteers who support and promote the Charity with the fundraising events and promotional activities that are held each year. A steering group of volunteers on the Autism Spectrum are helping to make all our events more inclusive and autism friendly.

Strategic Report

In the year ended 31 August 2022, performance of the Charity continued to show difficult operating conditions, with particular emphasis on financial reporting. This meant that for a large proportion of this financial year strategic management of the charity's objectives were difficult to deliver. It is important to note that the new Finance Director has made a substantial contribution to the reporting practices of the charity and therefore at the time of writing this report, we are in a much better position to plan our future. At the time of this report several internal challenges are being addressed, namely a restructure of our reporting system in terms of day to day running of the charity in all areas, along with the ongoing financial improvements detailed above. External factors relating to the charity costs include, inflation, increased energy costs, National Living Wage increases and increased agency costs due to difficulties with recruitment experienced by the Care Sector generally. In addition, there is inconsistency in the level of fee increases made from Local Authorities, coupled with an effort by them to reduce individual care contracts wherever possible.

During the financial year there was an increase in School Services income, reflecting the fact that pupil numbers increased during the previous financial year. The same applied to Adult Services, in part due to an uplift in fees coupled with the revision of some individual Care contracts. Costs were higher across all services, reflecting the external challenges detailed above, these results are after considering a pro rate share of the Central Business Services result, based on turnover. During the year the School Services functioned from the Eight Ash Green site and there were no openings or closures within Adult Services.

The Strategic Report was approved by the Board of Directors on 26th January 2024 and is signed on its behalf by the Chairman on Page 9.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2022**

Financial review

Total income for the year ended 31 August 2022 grew to £12,113,612 (2021 - £11,109,514):

- School Services income increased to £4,541,585 (2021- £3,966,650) reflecting both an increase in pupil numbers and fee rates
- Adult Services income grew to £7,304,232 (2021 - £7,021,717) – again reflecting a small increase in the number of people we support and, in some cases, increased fee rates
- Income from Charitable Services increased to £267,795 from £117,003.
- Income from fundraising increased to £254,992 (2021 – £41,651).

Costs remained challenging in the year, due to external inflationary pressure and an increase in the minimum wage of 6.6%. Overall costs increased to £12,253,456 (2021 - £11,109,117). Actions continue to be taken to reduce operating costs where appropriate.

Net incoming resources increased to £115,148 (2021 - £43,812).

There was a net decrease in cash at bank to £72,797 (2021 - £326,611), mainly reflecting an increase in debtors. Measures have been taken to address this.

Overall net assets increased to £8,073,082 (2021 - £7,957,934) with Tangible Assets (mainly freehold land and buildings) of £8,318,288 (2021 - £8,248,369).

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Reserves Policy

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

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

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

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

The trustees would normally expect to have at least two months expenditure, which currently amounts to £270,646.79, in cash reserves in order to meet fluctuations in income, current liabilities and unplanned expenditure. At the Balance Sheet date the trustees were aware that although the cash reserves were below this figure the cash flow for the forthcoming year would meet expenditure requirements.

	31 August 2022 £'000's	31 August 2021 £'000's
Unrestricted funds		
Designated funds	8,318	8,248
Total retained funds	7,844	7,848

The deficit on general funds is being financed by bank loans, which are repayable in annual instalments over the next eight years. In addition to the bank loans at 31 August 2022 of £339k (2021: £474k) the Charity had cash balances of (-£64k) (2021: £327k).

Going Concern

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

Review of performance against objectives/Strategic Plan

The objective that had been set for the year in respect of School and Adult Services and the amount receivable from voluntary income was as follows:

School Services

Pupil numbers during the year at Eight Ash Green were a little higher than budget and consequently fee levels were similarly a little higher than the budgeted income figure set. Costs were higher than those budgeted but a School Services surplus was recorded. The surplus was better than that budgeted for.

School facilities continue to be reviewed in the light of demands from the Local Authorities with the aim of maintaining the high levels of service that have been built up over the years. The school had been inspected by Ofsted in 2019 and found to be Inadequate. Following on from the appointment of a new Head and a restructure of the school policies, the school was inspected again in June 2022 and was now found to be Good. This means that the school can now move ahead with more certainty with plans for expansion and therefore greater income. The school is currently in broadly the same financial situation as the previous year.

Adult Services

Income for the year 2022 showed a surplus with a surplus also reported in 2021. Consequently, this shows continued improvement when compared to the previous years.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2022**

Fundraising

Fundraising remained challenging, however, income increased to £254,992 (£2021 - £45,651)

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

- i) intrude unreasonably on a person's privacy
- ii) persistently make approaches to solicit or otherwise procure money or other property for the charity
- iii) place undue pressure on a person to give money or property

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

Debt

The Charity has over the past two years built up a large debt to HMRC for PAYE and National Insurance, due in the first instance to lack of attention during Covid to payment deadlines and latterly due to the cash flow requirements of running the charity.

With the appointment of our new CEO subsequent to the year end there has been more emphasis on the cash position and increasing the income streams and reducing costs of the charity. This has lead to us reaching a Time to Pay agreement with HMRC which will see the outstanding debt cleared by the payment of 24 monthly instalments of £35,000 which commenced in November 2023.

The funds that we hold for Persons We Support (PWS) are held in a separate Client account and the debt has reduced during the year from £192,226 to £65,608 due to our handing over responsibility as Corporate appointees with effect from January 2022 for a number of PWS to other authorities. At the year end we had more in the designated bank account than we apparently owed to PWS due to some bookkeeping inefficiencies which meant that the Charity was effectively subsidising some PWS by expending monies on their behalves without recovering it from the PWS at the correct time. This bookkeeping issue has been resolved subsequent to the year end and the Trustees are confident that no PWS has suffered any loss.

The Bookkeeping procedures relating to Restricted Funds were also found to be inefficient in the year. Work is taking place, including the implementation of sufficient controls, to resolve and identify the exact nature and quantum of the Restricted funds balances. The Trustees are confident that no Restricted funds have been expended on anything that they were not intended for and that the recorded balance is likely to be overstated.

Risk management

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

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

The Board considers that the major risks facing the Charity are: maintaining and growing voluntary income; continuing to ensure that government bodies pay appropriate fees for contracted services; keeping vacancies in its Schools and Adult Services to a manageable level; and ensuring that the Charity does nothing that could damage its reputation.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2022**

Strategic Plan

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

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

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

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

Structure, governance and management

Constitutional structure

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

Any person is entitled to apply for membership of the Charity which must be in writing and accompanied by payment of the annual subscription. The application is subject to approval by the Board of Trustees. On the 31 August 2022 there were 163, which includes 10 honorary members on the Register of the Company, all of whom are entitled to vote.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

The Board of Trustees

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

All trustees give their time voluntarily and receive no benefits from the charity, but reimbursement of reasonable and necessary expenses is made available; details are provided in note 8 to the accounts. The Charity bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Articles of Association.

The members of the Charity in general meeting appoint the trustees and in accordance with (Article 32) one third of the trustees retire each year by rotation. The trustees retiring by rotation this year are Corinna Rowe, Angela Eley and Nick Hodgetts (2021: Mr. James McElhinney and Mrs. Janet Barker), who being eligible, offer themselves for reappointment.

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

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

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

Professor Simon Baron-Cohen, Tom Blofeld and John Sparkes MBE are Vice Presidents.

Management of the Charity

The Board of Trustees having approved the annual budget, which incorporates the agreed strategic plan, delegates the day-to-day management to the Chief Executive who is supported by the Senior Management team, consisting of the Director of Finance, the Director of Adult Services, and the Head Teacher at Doucecroft School. The Chief Executive was newly appointed in August 2023, along with other changes to the senior leadership team including the Finance Director who jointly are responsible for ensuring the financial reporting to the Board of Trustees is timely and accurate.

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

The Trustees of Autism Anglia give of their time freely and no Trustee received any remuneration in the year.

The list of trustees that acted in the year are:

A C E Beevers	S J Pittuck
A Eley	C N Rowe
D G Burrage	J Barker
J B McElhinney ACA	N P Hodgetts
H M McGuckin	

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Trustee induction and training

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

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

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

Related companies

The Charity had nine wholly owned subsidiary companies at 31 August 2022 (2021: 9), the details of which are fully disclosed in note 28 to the Accounts.

Annual General Meeting

The next Annual general meeting of the Charity will be held at a date to be advised to the Members.

Disclosure of information to auditor

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

The trustees' report, including the strategic report, was approved by the Board of Trustees on 30-01-24.

DocuSigned by:

Andrew Beevers

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A C E Beevers

Trustee

AUTISM ANGLIA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

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

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

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

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

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF AUTISM ANGLIA

Qualified opinion

We have audited the financial statements of Autism Anglia (the 'Charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in Basis for Qualified Opinion paragraph, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 August 2022 and of its for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

During the year, it was identified that there was a control weakness in the reconciliation processes in relation to client account reconciliations and restricted funds. Due to insufficient internal processes identified during the audit there is a lack of sufficient, appropriate audit evidence to confirm that the balances within the financial statements as reported for the above areas are free from material misstatement. Consequently, we are unable to determine whether any adjustment to the published balances in the financial statements is necessary.

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

Emphasis of matter

Please note that there was a prior year adjustment in relation to accrued income that was incorrectly omitted from the previous years' financial statements. This has been explained in note 27. Our opinion is unmodified in respect of this matter.

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to adequate accounting records for restricted funds and client accounts as described above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been maintained.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charities sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Reviewed the internal controls in place, specifically around payroll and bank transactions; and
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions


In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Richard Lane (Senior Statutory Auditor)
for and on behalf of LB Group Limited (Stratford)

31-01-24
.....

Chartered Accountants
Statutory Auditor

1 Vicarage Lane
Stratford
London
England
E15 4HF

LB Group Limited (Stratford) is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AUTISM ANGLIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds	Restricted funds	Total	Unrestricted funds (Restated)	Restricted funds	Total (Restated)
	Notes	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Income from:							
Donations	3	48,899	206,093	254,992	37,509	4,142	41,651
Charitable activities							
School Services	4	4,507,016	34,569	4,541,585	3,867,572	99,078	3,966,650
Adult Services	4	7,304,232	-	7,304,232	7,021,717	-	7,021,717
Other Services	4	-	-	-	4,144	-	4,144
Charitable Services	4	267,795	-	267,795	117,003	-	117,003
Other trading activities		-	-	-	1,764	-	1,764
Total income		12,127,942	240,662	12,368,604	11,049,709	103,220	11,152,929
Expenditure on:							
Raising funds	5	123,794	-	123,794	121,057	-	121,057
Charitable activities	6	11,974,683	121,795	12,096,478	11,033,613	64,818	11,098,431
Exceptional write-offs	10	-	-	-	(106,043)	-	(106,043)
Finance Costs	11	33,184	-	33,184	(4,328)	-	(4,328)
Total resources expended		12,131,661	121,795	12,253,456	11,044,299	64,818	11,109,117
Net (outgoing)/incoming resources		(3,719)	118,867	115,148	5,410	38,402	43,812
Other recognised gains and losses							
Revaluation of tangible fixed assets		-	-	-	905,000	-	905,000
Net movement in funds		(3,719)	118,867	115,148	910,410	38,402	948,812
Fund balances at 1 September 2021		7,848,580	109,354	7,957,934	6,938,170	70,952	7,009,122
Fund balances at 31 August 2022		7,844,861	228,221	8,073,082	7,848,580	109,354	7,957,934

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM ANGLIA**BALANCE SHEET****AS AT 31 AUGUST 2022**

		2022		2021 (Restated)	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	12	70,085			-
Tangible assets	13	8,248,203		8,248,369	
		8,318,288		8,248,369	
Current assets					
Debtors	14	2,052,720		1,646,429	
Cash at bank and in hand		72,797		326,611	
		2,125,517		1,973,040	
Creditors: amounts falling due within one year	16	(1,513,810)		(1,918,420)	
Net current assets			611,707		54,620
Total assets less current liabilities			8,929,995		8,302,989
Creditors: amounts falling due after more than one year	17		(856,913)		(345,055)
Net assets			8,073,082		7,957,934
Income funds					
Restricted funds - general	18	228,221		109,354	
<u>Unrestricted funds</u>					
Designated funds	19	8,318,287		8,248,368	
General unrestricted funds		(473,426)		(399,788)	
			7,844,861		7,848,580
			8,073,082		7,957,934

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

30-01-24

The financial statements were approved by the Trustees on

DocuSigned by:

Andrew Beevers

092CC77B386F4E3...

DocuSigned by:

James McElhinney

F977E96EC4574D1...

A C E Beevers, Trustee**J B McElhinney ACA, Trustee****Company Registration No. 03407778**

AUTISM ANGLIA**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(54,577)		95,920
Investing activities					
Purchase of intangible assets		(70,085)		-	
Purchase of tangible fixed assets		(130,113)		(267,760)	
Proceeds from disposal of tangible fixed assets		-		1,753	
Net cash used in investing activities			(200,198)		(266,007)
Financing activities					
Repayment of bank loans		(135,612)		(79,174)	
Net cash used in financing activities			(135,612)		(79,174)
Net decrease in cash and cash equivalents			(390,387)		(249,261)
Cash and cash equivalents at beginning of year			326,611		575,872
Cash and cash equivalents at end of year			(63,776)		326,611
Relating to:					
Cash at bank and in hand			72,797		326,611
Bank overdrafts included in creditors payable within one year			(136,573)		-

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Autism Anglia is a private company limited by guarantee incorporated in England and Wales. The registered office is 59 North Hill, Colchester, Essex, C01 1QF. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

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

The Trustees are working hard to obtain funding required to continue the wide range of services offered and they are constantly reviewing the services provided to ensure that they continue to be provided on a cost effective basis.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

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

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

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

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

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

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs such as head office can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

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

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Software	25% Straight line
----------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

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

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

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

2 Critical accounting estimates and judgements

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

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

Key judgements around property valuations

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

3 Donations

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	48,899	206,093	254,992	37,509	4,142	41,651
	<u>48,899</u>	<u>206,093</u>	<u>254,992</u>	<u>37,509</u>	<u>4,142</u>	<u>41,651</u>
Donations and gifts						
Donations and Gifts	48,899	206,093	254,992	37,509	4,142	41,651
	<u>48,899</u>	<u>206,093</u>	<u>254,992</u>	<u>37,509</u>	<u>4,142</u>	<u>41,651</u>

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

4 Charitable activities	School Services		Adult Services		Charitable Services		Total		School Services		Adult Services (Restated)		Other Services		Charitable Services		Total (Restated)	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£	2021	£
Sales within charitable activities	4,541,585		7,304,232		267,795		12,113,612		3,966,650		7,008,193		3,821		117,003		11,095,667	
Government Grants	-		-		-		-		-		13,524		323		-		13,847	
	4,541,585		7,304,232		267,795		12,113,612		3,966,650		7,021,717		4,144		117,003		11,109,514	
Analysis by fund																		
Unrestricted funds	4,507,016		7,304,232		267,795		12,079,043		3,867,572		7,021,717		4,144		117,003		11,010,436	
Restricted funds - general	34,569		-		-		34,569		99,078		-		-		-		99,078	
	4,541,585		7,304,232		267,795		12,113,612		3,966,650		7,021,717		4,144		117,003		11,109,514	

The Government Grant income all relates to the Coronavirus funding provided by the government to support businesses and charities.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	123,794	121,057
	<u>123,794</u>	<u>121,057</u>

6 Charitable activities

	School Services 2022 £	Adult Services 2022 £	Charitable Services 2022 £	Other services 2022 £	Total 2022 £	Total 2021 £
Staff costs	2,846,675	5,511,649	384,888	936,668	9,679,880	9,089,247
Depreciation	88,031	30,937	11,311	-	130,279	153,053
Running Costs	690,431	1,085,622	42,886	443,521	2,262,460	1,840,375
Share of support costs	-	-	23,859	-	23,859	15,756
	<u>3,625,137</u>	<u>6,628,208</u>	<u>462,944</u>	<u>1,380,189</u>	<u>12,096,478</u>	<u>11,098,431</u>
	<u>3,625,137</u>	<u>6,628,208</u>	<u>462,944</u>	<u>1,380,189</u>	<u>12,096,478</u>	<u>11,098,431</u>
Analysis by fund						
Unrestricted funds	3,593,238	6,538,312	462,944	1,380,189	11,974,683	11,033,613
Restricted funds - general	31,899	89,896	-	-	121,795	64,818
	<u>3,625,137</u>	<u>6,628,208</u>	<u>462,944</u>	<u>1,380,189</u>	<u>12,096,478</u>	<u>11,098,431</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

6 Charitable activities

(Continued)

For the year ended 31 August 2021

	School Services £	Adult Services £	Charitable Services £	Other services £	Total 2021 £
Staff costs	2,606,186	5,433,589	215,138	834,334	9,089,247
Depreciation	100,223	48,496	4,334	-	153,053
Running Costs	495,043	938,367	231	406,734	1,840,375
Share of support costs	4,356	-	11,400	-	15,756
	3,205,808	6,420,452	231,103	1,241,068	11,098,431
	3,205,808	6,420,452	231,103	1,241,068	11,098,431
Analysis by fund					
Unrestricted funds	3,140,990	6,420,452	231,103	1,241,068	11,033,613
Restricted funds - general	64,818	-	-	-	64,818
	3,205,808	6,420,452	231,103	1,241,068	11,098,431

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Audit fees	23,500	-	23,500	14,000	-	14,000
Governance costs	-	359	359	-	1,756	1,756
	23,500	359	23,859	14,000	1,756	15,756

Central Business Services (CBS) is the function of Autism Anglia that supports the rest of the organisation. It includes HR, IT, FM, H&S and Finance, as well as Execs. An internal charge is made to the not-for-profit areas, Adult Services (AS), Child Services (DCS), and Charitable Services (CS) which is approximately calculated on turnover for the time being.

Note it does not include Fundraising and Marketing, as these we consider not to be supported by any not-for-profit income from LA or CCH and this cost sits in CS, to fund new initiatives or supplement existing services that need something above and beyond.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the year.

During the year trustees were reimbursed £196 (2021: NIL) for any expenses incurred on behalf of the charitable company.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
School Services	101	106
Adult Services	218	211
Central Business Services	25	23
Charitable Services	20	10
	<hr/>	<hr/>
Total	364	350
	<hr/>	<hr/>

Employment costs

	2022 £	2021 £
Wages and salaries	8,956,690	8,300,889
Social security costs	651,379	563,321
Other pension costs	191,098	174,975
	<hr/>	<hr/>
	9,799,167	9,039,185
	<hr/>	<hr/>

The number of employees whose remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	1	2
£70,000 - £80,000	2	2
	<hr/>	<hr/>

10 Exceptional write-offs

During the prior year a number of older balances were identified that the charity has elected to write off. These related to old balances within the trade debtors and trade creditors ledgers. Debit balances written off were £NIL (2021: £246,175) and Credit balances written off were £NIL (2021: £352,219). The net impact of this is shown on the face of the Statement of Financial Activities.

11 Finance Costs

	Unrestricted funds £ 2022	Unrestricted funds £ 2021
Financing costs	33,184	(4,328)
	<hr/>	<hr/>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Intangible fixed assets

	Software £
Cost	
At 1 September 2021	-
Additions - internally developed	70,085
	<hr/>
At 31 August 2022	70,085
	<hr/>
Amortisation and impairment	
At 1 September 2021 and 31 August 2022	-
	<hr/>
Carrying amount	
At 31 August 2022	70,085
	<hr/> <hr/>
At 31 August 2021	-
	<hr/> <hr/>

13 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Fixtures and Fittings £	Motor vehicles £	Total £
Cost					
At 1 September 2021	10,848,388	77,937	173,907	504,426	11,604,658
Additions	(2,179)	-	132,292	-	130,113
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	10,846,209	77,937	306,199	504,426	11,734,771
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment					
At 1 September 2021	2,768,045	20,125	63,693	504,426	3,356,289
Depreciation charged in the year	93,216	6,839	30,224	-	130,279
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	2,861,261	26,964	93,917	504,426	3,486,568
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount					
At 31 August 2022	7,984,948	50,973	212,282	-	8,248,203
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	8,080,342	57,813	110,214	-	8,248,369
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The carrying value of land included in land and buildings comprises:

	2022 £	2021 £
Freehold	7,984,948	8,080,342
	<hr/> <hr/>	<hr/> <hr/>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

13 Tangible fixed assets

(Continued)

Land and buildings with a carrying amount of £3,325,000 were revalued at 31 August 2021 by Fenn Wright, Chartered Surveyors, independent valuers not connected with the charitable company, on the basis of market value. The valuation was prepared in accordance with the requirements of the RICS Valuation - Global Standards, July 2017. It was determined that no valuation was required as at 31 August 2022.

The basis of the valuation was 'Market Value' of the freehold vacant possession interest of the individual properties.

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

Freehold land and buildings includes Doucecroft School at a cost of £6,930,000 which has been classified as a specialised asset and is not subject to re-valuation.

At 31 August 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £6,593,784 (2021: £6,687,000)

The revaluation surplus is disclosed in note 19, designated funds.

14 Debtors

	2022	2021
	£	(Restated) £
Amounts falling due within one year:		
Trade debtors	1,570,339	631,975
Other debtors	150,413	296,998
Prepayments and accrued income	331,968	717,456
	<u>2,052,720</u>	<u>1,646,429</u>

15 Loans and overdrafts

	2022	2021
	£	£
Bank overdrafts	136,573	-
Bank loans	338,724	474,336
	<u>475,297</u>	<u>474,336</u>
Payable within one year	277,238	129,281
Payable after one year	198,059	345,055

The bank loans are secured on all of the assets of the Company and represent 4.24% (2021: 5.87%) of the value of those assets. The bank loans are repayable in instalments until 2024. The Company has two bank loans and on each loan the interest payable is at a rate of 1.5% above base rate. The company has no formal overdraft agreement in place and the account is in an unauthorised overdraft position at year end.

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2022**16 Creditors: amounts falling due within one year**

	Notes	2022 £	2021 £
Bank loans and overdrafts	15	277,238	129,281
Other taxation and social security		397,183	457,985
Trade creditors		180,774	281,556
Client balance		65,608	192,226
Other creditors		77,583	502,718
Accruals and deferred income		515,424	354,654
		<u>1,513,810</u>	<u>1,918,420</u>

Client balances are represented by monies held as part of cash at bank.

17 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	15	198,059	345,055
Other taxation and social security		658,854	-
		<u>856,913</u>	<u>345,055</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020	Movement in funds			Balance at 1 September 2021	Movement in funds			Balance at 31 August 2022
	£	Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
School services	38,392	20,711	(20,726)	2,907	41,284	34,569	(31,899)	876	44,830
Adult services	31,623	82,509	(44,092)	(1,970)	68,070	206,093	(89,896)	(876)	183,391
Family support	937	-	-	(937)	-	-	-	-	-
	<u>70,952</u>	<u>103,220</u>	<u>(64,818)</u>	<u>-</u>	<u>109,354</u>	<u>240,662</u>	<u>(121,795)</u>	<u>-</u>	<u>228,221</u>

Designated funds

These funds represent the net book value of fixed assets at the end of each period, that the Trustees have specified are to be held as not free for general use. An amount is therefore transferred in or out as required, to maintain this position accordingly.

School Services

Of the aggregate £63,970 balance as at 31 August 2022, £1,051 is only available to be used against a transition garden project and £15,013 is only available to use against the Happy Adventures (outdoor play equipment) project. The remaining balance is to be used against any school project.

Adult Services

Of the £164,251 balance, £669 is restricted to be used on a sensory garden at the Peldon Old Rectory site. The remaining balance is eligible for various of the adult services sites as required.

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022****19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2020	Movement in funds				Balance at 1 September 2021	Movement in funds				Balance at 31 August 2022
		Fixed asset additions	Depreciation	Revaluations, gains and losses			Fixed asset additions	Depreciation			
	£	£	£	£	£	£	£	£	£	£	
Fixed assets	4,689,742	267,760	(147,983)	-	4,809,519	130,113	(130,279)		4,809,353		
Fixed assets revaluation reserve	2,533,849	-	-	905,000	3,438,849	-	-		3,438,849		
Intangible fixed assets	-	-	-	-	-	70,085	-		70,085		
	7,223,591	267,760	(147,983)	905,000	8,248,368	200,198	(130,279)		8,318,287		

The designated funds balance represents the net book value of tangible fixed assets at the year end. The purpose of the fund is to represent separately the portion of the Charity's unrestricted funds that are not free for general use. Each year an amount is transferred to or from the fund representing the movement in the net book value of fixed assets for that year.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	(Restated) 2021 £	2021 £	(Restated) 2021 £
Fund balances at 31 August 2022 are represented by:						
Intangible fixed assets	70,085	-	70,085	-	-	-
Tangible assets	8,248,203	-	8,248,203	8,248,369	-	8,248,369
Current assets/ (liabilities)	345,795	265,912	611,707	(54,734)	109,354	54,620
Long term liabilities	(856,913)	-	(856,913)	(345,055)	-	(345,055)
	<u>7,807,170</u>	<u>265,912</u>	<u>8,073,082</u>	<u>7,848,580</u>	<u>109,354</u>	<u>7,957,934</u>

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	207,387	205,220
Between two and five years	495,659	648,929
In over five years	83,333	133,333
	<u>786,379</u>	<u>987,482</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	276,394	296,050

Reimbursement for business expenses for Key Management Personnel, at cost, amounted to £2,720 in the period.

Key management personnel are deemed to be the executive committee as shown on the administrative info page of these financial statements.

There are no related party transactions that require disclosure in either 2022 or 2021.

23 Pension note

The company operates a defined pension contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The charge for pension cost represents contributions payable by the company to the fund and amounted to £140,951 (2021: £174,975).

Contributions totalling £33,656 (2021: £36,335) were payable to the fund at the year end and are included in creditors. Pension contributions by the company in respect of higher paid employees totalled £8,712 (2021: £11,542).

24 Subsidiaries

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

Details of the Charity's subsidiaries at 31 August 2022 are as follows:

Name of undertaking	Country of incorporation	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Autism East Limited	England	Dormant	Ordinary	100.00	
Autism Essex Limited	England	Dormant	Ordinary	100.00	
Autism Norfolk Limited	England	Dormant	Ordinary	100.00	
Autism Suffolk Limited	England	Dormant	Ordinary	100.00	
East Anglian Autistic Limited	England	Dormant	Ordinary	100.00	
Anglian Autistic Society Limited	England	Dormant	Limited by guarantee	100.00	
The East Anglian Autistic Society	England	Dormant	Limited by guarantee	100.00	
The Essex Autistic Society	England	Dormant	Limited by guarantee	100.00	
Norfolk Autistic Society	England	Dormant	Limited by guarantee	100.00	

The registered office of all of the above companies is 59 North Hill, Colchester, CO1 1QF

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2022

25 Cash generated from operations	2022	2021 (Restated)
	£	£
Surplus for the year	115,148	43,812
Gain on disposal of tangible fixed assets	-	(1,754)
Depreciation and impairment of tangible fixed assets	130,279	147,983
Movements in working capital:		
(Increase) in debtors	(406,291)	(861,746)
Increase in creditors	106,287	767,625
Cash (absorbed by)/generated from operations	(54,577)	95,920

26 Analysis of changes in net (debt)/funds	At 1 September 2021	Cash flows	Acquisitions and disposals	At 31 August 2022
	£	£	£	£
Cash at bank and in hand	326,611	(253,814)	-	72,797
Bank overdrafts	-	(136,573)	-	(136,573)
	<u>326,611</u>	<u>(390,387)</u>	<u>-</u>	<u>(63,776)</u>
Loans falling due within one year	(129,281)	(146,996)	135,612	(140,665)
Loans falling due after more than one year	(345,055)	146,996	-	(198,059)
	<u>(147,725)</u>	<u>(390,387)</u>	<u>135,612</u>	<u>(402,500)</u>

27 Prior period adjustment**Changes to the balance sheet**

	At 31 August 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	1,246,429	400,000	1,646,429
Capital funds			
Income funds			
Restricted funds	109,354	-	109,354
Unrestricted funds	7,448,580	400,000	7,848,580
Total equity	7,557,934	400,000	7,957,934

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2022**27 Prior period adjustment****(Continued)**

	At 31 August 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Changes to the profit and loss account			
	Period ended 31 August 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	10,709,514	400,000	11,109,514
Net movement in funds	548,812	400,000	948,812

During the year, it was identified that there were a number of services that the charity had not invoiced for providing. As part of the ongoing process to improve internal controls and reporting, it was identified that £400,000 remained unbilled from periods prior to the year ended 31 August 2022. This income has been recognised as a restatement within the prior period figures, and subsequently has now been invoiced and the cash has been received into the charity.