

Asperger East Anglia
Unaudited annual report and financial
statements
For the year ended
31 March 2016

Charity Number 1074699

Asperger East Anglia

Financial statements

Year ended 31 March 2016

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Asperger East Anglia

Trustees annual report

Year ended 31 March 2016

The trustees present their report and the unaudited financial statements of the company for the year ended 31 March 2016.

The financial statements comply with the Charities Act 2011, the Governing Document 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) (effective 1 January 2015).

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 the company during the period were as follows:

Mrs Marcella Olive PDC NVQ 4
Mr Jeremy Elliott
Dr Elizabeth Kershaw BSc PGCE
PhD
Dr Ekkehart Staufenberg MSc, MD,
MRCPsych, Cert.HM
Mr Norman Angus BSc (Hons)
Dr Christine Cull CPsychol,
AFBPsS
Mr Clive Hudson C.Psychol,
AFBPsS (resigned February 2016)
Ms Jo Watts
Dr Peter Langdon DClinPsy, PhD,
CPsychol, AFBPsS

Independent examiner	S C Mary ACA FCCA Lovewell Blake LLP Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	RBS 5 Queen Street Norwich NR2 4TL
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Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

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 2016 as follows:

- Children and family support groups
- Teenage social groups
- Adult social groups
- Parent and carer support
- Education information, advice and guidance
- Training and Pre Employment Workshop project
- Personal support service
- Asperger Service Norfolk Diagnostic service

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Providing Information, Advice, Guidance and Support

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

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, and the gaps within current service provision. Awareness was raised through amongst other means the following:

- **Asperger East Anglia was represented on many forums including:**
 - Norfolk's Autistic Spectrum Disorders Children & Families steering group
 - Norfolk's Voluntary & Community Sector Forums
 - Norfolk's Adults with AS & High Functioning Autism steering Group
 - The all party committee of MPs
- **Delivered awareness presentations to a variety of audiences including:**
 - Staff working in schools, colleges and the NHS
 - Employers
 - Other service providers
- Continued to attend a number of key 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 and Health Services.
- Lobbied MPs.
- Represented Asperger East Anglia at exhibitions, information days and conferences.

Risk Management

The strategic committee was 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 longer-term project funding.
- **Failure to reach our fundraising target.** The current economic outlook continues to raise concerns about the challenges of fundraising.
- **Failure to win commissioning for existing activities.**

Objectives for the Year

Asperger East Anglia's key aims and objectives met in 2015/16 were:

- The continued development of our trading arm Asperger Community Developments ACD (East Anglia) Limited.
- To increase the scope of training available within the Beccles workshop project and 'A' shop.
- The establishment of the Personal Support Service.
- To achieve approved provider status with Local Authorities in Norfolk and Suffolk.

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Public Benefit

The public benefit of our service is to all of our clients who have been formally diagnosed with, or are thought to have, 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.

Achievements and performance

Children, Young People and Families Services

Children & Family Support Groups

BBC Children in Need funding has continued to enable the charity to provide the children and family groups in Norwich, Great Yarmouth, Lowestoft and Fakenham. The groups have continued to provide fortnightly social activities for children with AS and their families. Creative activities including art, craft and cookery have been delivered by staff and parent support sessions have been held on a regular basis. Outings and extra fun activities have been provided throughout the school holidays. The groups have also provided volunteering opportunities for some of the young people in the youth groups.

Education Advice Service

The Education Advice Service has been maintained by a part time education advisor who has continued to support parents experiencing difficulties within the school setting for their children. Support has been provided by telephone and via e-mail as well as face to face appointments with parents. Asperger awareness sessions have been provided to schools and pupil specific meetings with staff including tailored advice and loaning/recommending books. Support is also offered for meetings such as Family Support Process (formerly CAF) and Education Health and Care Plans (formerly statement), advising on strategies and adjustments to the curriculum so that pupils, with an ASD diagnosis, are more fully included in mainstream school.

Youth Groups

The youth groups are based in Norwich, Great Yarmouth and Beccles. The groups have provided social activities for young people between the ages of 12 - 21 on a fortnightly basis throughout the year. The staff at the Youth Groups organise and facilitate varied activities to help young people affected by Asperger syndrome to overcome barriers they experience in daily life. A very common issue is the confidence to socialise and the ability to socialise appropriately and recognise non-verbal signals from others. Our experienced staff promote interaction between the young people by being encouraging and supportive without pressure. The youth groups have supported 60 young people during the reporting year

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Adult Services

Carers Support

Regular carer drop in groups have been held in Norwich and Great Yarmouth. The groups are a great opportunity for carers to meet and obtain individual guidance and information tailored to their needs and also for a listening ear. Support via the telephone is also available and extra specific information days have been offered throughout the year.

Employment and Training

Our Workshop Pre Employment project is based in Beccles and has provided 12 week structured training programs to 32 young people. Big Lottery funding and a community grant from Jobcentre plus has allowed the project to grow and is now available to the long term unemployed people the charity supports. We have worked closely with Jobcentre plus Disability Advisors and have established working partnerships with other providers receiving regular referrals for the bespoke training we offer those with Asperger syndrome. We have improved our database of local employers willing to offer supported work placements and have delivered awareness training to large and established business acting as mediators in employment disputes and disciplinary meetings.

Asperger Service Norfolk

The service level agreement for this project remained in place during 2015-2016 and the charity provided a joint service with Norfolk County Council and the NHS.

The comprehensive assessment and diagnostic service has continued to receive a high number of referrals from GP's and other health professionals.

Asperger East Anglia has continued to provide the front of house service; dealing with initial enquiries and referrals and undertaking initial screening interviews to assess if it is appropriate to refer them for a full diagnosis. Our key workers have been working at full capacity. The team offers post diagnosis support to those who receive positive diagnosis including carers of adults with Asperger syndrome.

Review of Fundraising Performance

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

- contracting a professional fundraising consultant, Felton Fundraising.
- making applications to local and national statutory funding bodies.
- encouraging members and supporters to raise money through events and sponsorship.
- develop new services with a self funding model.

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

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Charitable Trust 2015/16	Towards / Project
Sainsbury Family Three Guineas Trust	Workshop Project Beccles
Big Lottery Fund	Workshop project Norwich
BBC Children in Need	Beccles Youth Group
BBC Children in Need	Children and Family Group
The Sheldon Trust	Workshop Project Costs
The Martin Laing Trust	Interactive Whiteboard
The Boshier-Hinton Foundation	Server and Cabling
Red House Youth Projects	Norwich Youth Group
Lloyds Bank Foundation	Beccles Workshop Rent Costs
The R C Snelling Charitable Trust	Workshop Project
The Public Interest Foundation	Workshops Project; Youth Groups; Aspiegenious Equipment fund - £1,000
Annie Tanmer Charitable Trust	Youth Groups; Beccles Workshop
The Lord Belstead Charitable Settlement	Youth Groups; Volunteering Scheme; Beccles Workshop
The Ganzoni Charitable Trust	Work Opportunity Programme/Youth Group
Laura Elizabeth Stuart Memorial Trust	Youth Group
A M Perry Charitable Foundation	Work Opportunity Programme/Youth Group
Educational Foundation of Alderman John Norman	Youth Groups/Beccles Workshop- £10,000
The Souter Charitable Trust	Youth Groups/ Beccles Workshop
The J and D Hambro Charitable Trust	Youth Groups/ Beccles Workshop
Paul Bassham Charitable Trust	Youth Groups / Beccles Workshop
The Grey Court Trust	Work Opportunity Programme/ Youth Group
Mrs L D Rope Third Charitable Settlement	Work Opportunity Programme/ Youth Group

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

Project	
Asperger Service Norfolk	Norfolk County Council
App project	Norfolk County Council
Works Opportunity Program	Jobcentre Plus

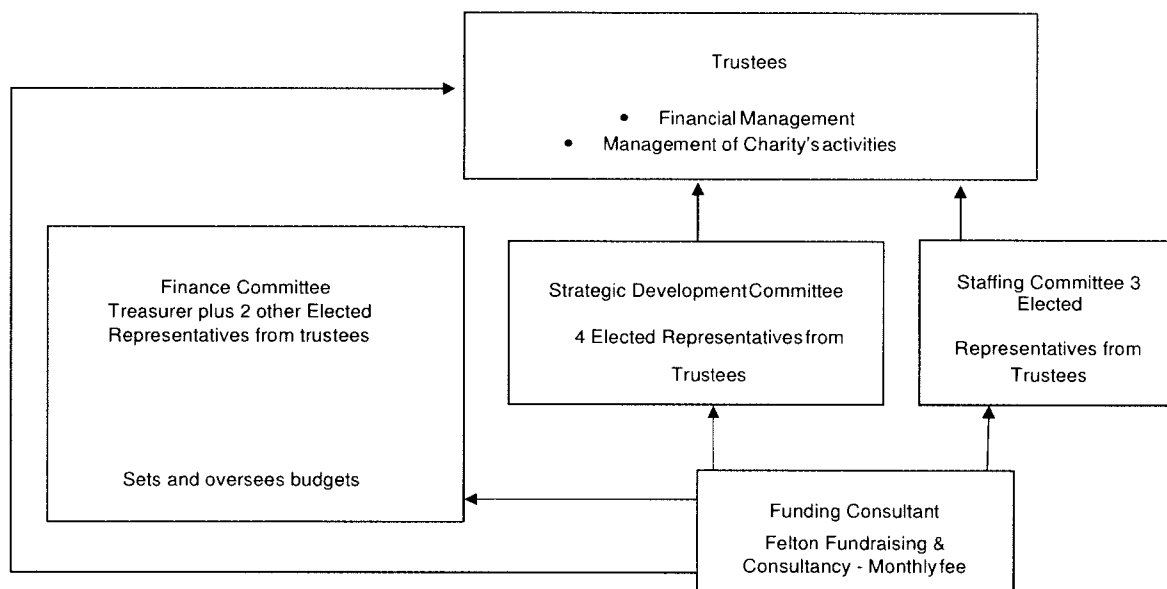
Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Management Review

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



During the reporting year Asperger East Anglia employed 29 staff, 6 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 2015-16 Asperger East Anglia employed a further 2 people with Asperger syndrome (a registered disability under the Disabled Persons Act) and 7 people with Asperger syndrome have taken up the opportunity to volunteer for the charity.

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

Financial review

The charity has struggled in the past year to maintain a stable financial position. Despite increased income from our trading arm and with reserves having been utilised to the full it is our cash flow that is of most concern. We have delivered our services throughout the year, managed our budget wisely while seeking new sources of funding. We can afford to continue i.e. we have the income to match our expenditure but there are certain times of the year when we don't always have the funds in our bank to pay our staff bill. We have had to focus extremely hard, making sacrifices and difficult decisions in order to meet our obligations in this regard and so far we have managed to pay our way, but uncertainty is growing. Our ability to maintain the necessary cash flow will be put to the test in the coming months.

Our income for the financial year was £333,380 (£298,862 2014/15), up by approximately 12% on the previous year and expenditure £343,464 (£323,459 2014/15), up by 6%. This in turn has reduced our overall balance from £29K at the end of 2014/15, to £20K for 2015/16, of which £4K are restricted funds and £16K unrestricted. As in recent years, it should be appreciated and expected that pressure on funding has continued to force the charity to use a proportion of its reserves to aid those projects whose funding has declined, however the expenditure has largely been supported by the additional income gained from ACD. Our reserve position has now reached a critical point. 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.

As in the past, one project has a "healthy" balance at year-end, which merely reflects the timing of funding provision versus the financial year-end and should not be considered as reluctance or inability to use funds. In fact, we have been able to largely use most funds during the financial year with actually only a small amount to carry-over, this has largely been down to the management team being much more effective in their application and use of funding. This "good" balance is already being spent through the current financial year. As always, where there may have been an underspend on a particular project we have generally worked in consultation with the funder to ensure that we continue to apply those resources appropriately for the benefit of those with AS and their families, but always for the purpose and goals the funder is expecting.

Most importantly our trading arm, ACD, is going from strength to strength and generating income, even more now with the move from Lowestoft to Beccles. While it cannot possibly replace funding we have lost, it has enabled us to demonstrate to funders that we are doing things to help ourselves and provides unrestricted income that we can use to support the charity's efforts. ACD closed down its Lowestoft operations in March 2014 and took over our Beccles premises in April 2014, and actually opened for business in mid-July 2014. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical) and space for training/meeting rooms. The team based there, led by our Chief Executive have done an absolutely superb job in establishing the business, getting involved in the local community and generating much improved (over Lowestoft) income. 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. Even though it costs us a little more to be there, compared to Lowestoft, the income stream being achieved is amazing and credit must be given to all those involved. We also have our Norwich Workshop (Electrical) based at the Charing Cross Centre and that has now established itself well and is contributing to the income stream of AEA.

As always, we do remain under significant financial pressure and at first glance our figures, while being up in terms of income from the previous financial year, are only just about holding firm. The ACD shop is doing well but every available penny is being snapped up and used by the charity to keep us on an even keel. Our reserves have continued to be hit hard and although this is exactly what reserves are for this level of attrition cannot easily be maintained year on year. Despite our efforts at reserve replacement, we are still in an extremely precarious position. The move to Beccles and a more profitable enterprise has helped the charity but we remain concerned about its sustainability. As before, many charities are after the same pots of funds, traditional sources of funds are being eroded, central and local government sources are being squeezed in the current economic environment and the future looks no brighter we cannot be complacent.

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

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2016

through the years, we could not do this without them. We have lost and may have further losses in funding and we are concerned that some projects, which have been maintained for several years, may have to finish, either because the funding isn't available or the income we generate ourselves simply gets spread too thinly. But we will maintain our focus and, if this financial years results are anything to go by, forge ahead and 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 would finish by repeating something we said last year and we believe it remains true today. We still have a concern and that is, with no disrespect to other generally larger charities, our stated aims and goals in support of those with AS and their families do not generate the same kind of "warmth" that some other charities do. We do not mean that they are any more or less deserving than our own charity but we are less able to display our accomplishments in the same way. We cannot advertise clean water or safe and/or well-nourished children or pets being abandoned, neglected/ill-fed or demonstrate some environmental footprint improvement. We are concerned that press reporting of some events is putting a negative slant on those with AS (as opposed to those with Autism in the wider spectrum) and it is very easy for this to diminish our "worthiness" in comparison to other charities. We must therefore seek to maintain our transparency, be clear on how beneficial we are and can be to a very specific group with a lifelong condition 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 the vast majority of cases we work for and achieve great results. We must not allow this negative reporting to diminish our efforts and to that end I must thank every single person or organisation who supports us from the smallest donation, to buying something in our shop to those interested in and generously funding our projects.

Our agreed reserves policy is to provide a level of unrestricted funds to around 10% of overall turnover, which is line with Charity Commission guidance and we are getting closer to that target each year. This aim will provide Asperger East Anglia with working capital and to act as a contingency against unexpected shortfalls in fundraising income or project funding, which continues as a risk in the voluntary sector.

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 2015/16 are to:

- To expand both the Norfolk and Suffolk 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 market and promote AS awareness training workshops.
- Review and update all existing policies.
- 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 2016

Trustees Induction and Training

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

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.

Independent examiner

S C Mary ACA FCCA of Lovewell Blake LLP has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



Mrs Marcella Olive PDC NVQ 4
Trustee

01/08/2016

Asperger East Anglia

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

Year ended 31 March 2016

I report on the accounts of the company for the year ended 31 March 2016 which are set out on pages 13 to 21.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the accounts. The company's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Asperger East Anglia

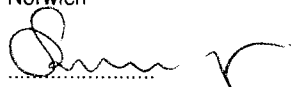
Independent examiner's report to the trustees of Asperger East Anglia *(continued)*

Year ended 31 March 2016

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by 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.

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

S C Mary ACA FCCA
Lovewell Blake LLP
Independent examiner
Norwich



2nd August 2016

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Income from:					
Donations and legacies	2	46,480	–	46,480	28,583
Charitable activities	3	16,599	269,499	286,098	268,748
Other trading activities	4	800	–	800	1,530
Investments	5	2	–	2	1
Total Income		<u>63,881</u>	<u>269,499</u>	<u>333,380</u>	<u>298,862</u>
Expenditure					
Raising Funds					
Costs of raising funds	6	(4,156)	(4,052)	(8,208)	(8,032)
Costs of charitable activities	7	(64,844)	(270,412)	(335,256)	(315,427)
Total Expenditure		<u>(69,000)</u>	<u>(274,464)</u>	<u>(343,464)</u>	<u>(323,459)</u>
Net income/(expenditure) and net movements in funds for the period	9	(5,119)	(4,965)	(10,084)	(24,597)
Transfer between funds		<u>799</u>	<u>(799)</u>	<u>–</u>	<u>–</u>
Net outgoing resources for the year		<u>(4,320)</u>	<u>(5,764)</u>	<u>(10,084)</u>	<u>(24,597)</u>
Reconciliation of funds					
Total funds brought forward		<u>20,270</u>	<u>9,367</u>	<u>29,637</u>	<u>54,234</u>
Total funds carried forward		<u>15,950</u>	<u>3,603</u>	<u>19,553</u>	<u>29,637</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 21 form part of these financial statements.

Asperger East Anglia

Balance sheet


31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	12	9,627	12,841
Current assets			
Debtors	13	44,778	22,901
Cash at bank and in hand		290	189
Total current assets		45,068	23,090
Liabilities			
Creditors: Amounts falling due within one year	14	(35,142)	(6,294)
Net current assets		9,926	16,796
Total assets less current liabilities		19,553	29,637
Net assets		19,553	29,637
The funds of the charity			
Restricted income funds	15	3,603	9,367
Unrestricted income funds	16	15,950	20,270
Total charity funds		19,553	29,637

These financial statements were approved by the Trustees and authorised for issue on the 1 August 2016 and are signed on their behalf by:



Mrs Marcella Olive PDC NVQ 4



Mr Jeremy Elliott

The notes on pages 15 to 21 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2016

1. Accounting policies

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

The accounts (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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts have also been prepared in accordance with Update Bulletin 1 issued in February 2016 for reporting periods beginning on or after 1 January 2016, which has been early adopted as permitted.

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 following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with previously Generally Accepted Accounting Practice:

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. 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.
- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2016

1. Accounting policies *(continued)*

Funds structure

The charity has restricted income funds whereby a funder requires that a grant must be spent in a particular purpose.

All other funds are unrestricted income funds.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

Fixed assets

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

There is no value below which assets are not capitalised.

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

Depreciation

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

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

Operating leases

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

Taxation

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

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2016

2. Income from donations and legacies

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations	21,613	21,613	8,954
Grants providing core funding	9,090	9,090	8,505
Membership subscriptions	915	915	1,240
Gift aid	14,862	14,862	9,884
	<u>46,480</u>	<u>46,480</u>	<u>28,583</u>

Grants provided for core funding represents the proportion of grants received to cover core costs (Note 7 and 8).

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Personal Support Service	16,594	–	16,594	1,398
Conference Fees	5	–	5	213
Workshop Opportunities - Big Lottery	–	52,934	52,934	49,790
Workshop Opportunities - Other Funding	–	13,973	13,973	18,293
Adult Group	–	842	842	1,275
Carers Group	–	621	621	1,919
Asperger Services Norfolk	–	75,038	75,038	75,004
EmployAbility JC+	–	14,595	14,595	10,425
Children and Family Support	–	29,656	29,656	27,069
Youth Group	–	11,614	11,614	22,487
Workshop - Three Guineas	–	22,750	22,750	45,500
Workshop - Other Funding	–	28,976	28,976	15,375
Asperger App Project	–	18,500	18,500	–
	<u>16,599</u>	<u>269,499</u>	<u>286,098</u>	<u>268,748</u>

The financial statements for the year ended 31 March 2015 included £267,137 of restricted charitable activities income.

4. Income from other trading activities

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Fundraising income	<u>800</u>	<u>800</u>	<u>1,530</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Interest from bank accounts	<u>2</u>	<u>2</u>	<u>1</u>

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Notes to the financial statements

Year ended 31 March 2016

6. Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Fundraising consultancy and expenses	4,156	4,052	8,208	8,032

The financial statements for the year ended 31 March 2015 included £8,032 of restricted costs of raising funds.

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2016 £	Total Funds 2015 £
Personal Support Service	16,594	2,801	19,395	2,613
Conference expenses	—	—	—	74
Workshop Opportunities	68,214	11,835	80,049	90,073
Adult Group	898	159	1,057	1,154
Carers Group	664	107	771	2,206
Asperger Services Norfolk	75,029	12,960	87,989	85,616
EmployAbility JC+	14,595	2,572	17,167	12,048
Children and Family Support	29,726	5,224	34,950	32,065
Youth Group	9,766	1,723	11,489	17,200
Workshop	50,912	6,046	56,958	68,713
Asperger App Project	18,500	3,258	21,758	—
Other	690	—	690	921
Governance costs	—	2,983	2,983	2,744
	285,588	49,668	335,256	315,427

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Independent examination	384	2,100	2,484	2,484
AGM costs	169	—	169	114
Depreciation	49	—	49	65
Other administrative costs	281	—	281	81
	883	2,100	2,983	2,744

The financial statements for the year ended 31 March 2015 included £267,981 of restricted charitable activities expenditure and £2,136 of restricted governance costs.

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Notes to the financial statements

Year ended 31 March 2016

8. Support costs

	Governance £	Charitable Activities £	Total Allocated £
Staff costs - Usage	—	26,623	25,963
Office costs - Usage	—	4,384	4,384
Computer costs - Usage	—	5,062	5,062
Other Admin Costs - Usage	283	10,616	10,899
	<u>283</u>	<u>46,685</u>	<u>46,308</u>

9. Net expenditure for the year

This is stated after charging:

	2016 £	2015 £
Depreciation	<u>3,214</u>	<u>4,288</u>

10. Trustee remuneration and re-imbursed expenditure

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

11. Staff costs and emoluments

Total staff costs were as follows:

	2016 £	2015 £
Wages and salaries	213,309	228,222
Social security costs	12,040	15,709
Other pension costs	660	—
	<u>226,009</u>	<u>243,931</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

12. Tangible fixed assets

	Office equipment £	Motor Vehicles £	Total £
Cost			
At 1 April 2015 and 31 March 2016	<u>30,250</u>	<u>12,210</u>	<u>42,460</u>
Depreciation			
At 1 April 2015	26,376	3,243	29,619
Charge for the year	972	2,242	3,214
At 31 March 2016	<u>27,348</u>	<u>5,485</u>	<u>32,833</u>
Net book value			
At 31 March 2016	<u>2,902</u>	<u>6,725</u>	<u>9,627</u>
At 31 March 2015	<u>3,874</u>	<u>8,967</u>	<u>12,841</u>

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Notes to the financial statements

Year ended 31 March 2016

13. Debtors

	2016	2015
	£	£
Trade debtors	25,472	60
Other debtors	19,306	22,621
Prepayments	—	220
	<u>44,778</u>	<u>22,901</u>

14. Creditors: Amounts falling due within one year

	2016	2015
	£	£
Bank loans and overdrafts	99	2,006
Trade creditors	5,162	1,804
Other creditors	8,663	—
Accruals and deferred income	21,218	2,484
	<u>35,142</u>	<u>6,294</u>

15. Analysis of movements in restricted income funds

	Balance at 1 Apr 2015	Income	Expenditure	Transfers	Balance at 31 Mar 2016
	£	£	£	£	£
Computer Equipment	17	—	(5)	—	12
Depreciation Laptop	12	—	(3)	—	9
Workshop	796	51,726	(51,812)	—	710
Personal Assistant	799	—	—	(799)	—
Training	121	842	(898)	—	65
Adult Group	4	621	(664)	—	(39)
Carers Group	—	14,595	(14,595)	—	—
EmployAbility JC+ Children and	(16)	29,656	(29,726)	—	(86)
Family Support	102	11,614	(11,818)	—	(102)
Youth Group	(68)	75,038	(75,029)	—	(59)
Asperger Services Norfolk	7,600	66,907	(71,414)	—	3,093
Workshop Opportunities	—	18,500	(18,500)	—	—
Asperger App	<u>9,367</u>	<u>269,499</u>	<u>(274,464)</u>	<u>(799)</u>	<u>3,603</u>

Purposes of funds:

Details and purposes of the funds can be found within the trustees report (pages 1 to 9).

16. Analysis of movements in unrestricted income funds

	Balance at 1 Apr 2015	Income	Expenditure	Transfers	Balance at 31 Mar 2016
	£	£	£	£	£
General Funds	<u>20,270</u>	<u>63,881</u>	<u>(69,000)</u>	<u>799</u>	<u>15,950</u>

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Notes to the financial statements

Year ended 31 March 2016

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
Computer Equipment Depreciation	12	—	12
Laptop Depreciation	9	—	9
Workshop	—	710	710
Adult Group	—	65	65
Carers Group	127	(166)	(39)
Children and Family Support	257	(343)	(86)
Youth Group	4	(106)	(102)
Asperger Services Norfolk	151	(210)	(59)
Workshop Opportunities	6,725	(3,632)	3,093
	<u>7,285</u>	<u>(3,682)</u>	<u>3,603</u>
Unrestricted Income Funds	<u>2,342</u>	<u>13,608</u>	<u>15,950</u>
Total Funds	<u><u>9,627</u></u>	<u><u>9,926</u></u>	<u><u>19,553</u></u>

18. Related party transactions

During the year the following transactions were undertaken with Asperger Community Development (East Anglia) Limited, a company in which Mrs Marcella Olive PDC NVQ 4 and Mr Jeremy Elliott are director and company secretary respectively:

	2016 £	2015 £
Income received by Asperger East Anglia on behalf of the company	7,622	13,930
Expenditure paid by Asperger East Anglia on behalf of the company	39,130	51,702
Rent expenditure of company transferred to Asperger East Anglia	17,500	—
Income received by the company on behalf of Asperger East Anglia	—	9,827
Loan repayments made to Asperger East Anglia	32,185	53,205
Balance due from the company at the period end	19,306	12,737
Gift aid due to Asperger East Anglia	14,862	9,884

During the year Asperger East Anglia was awarded a grant in relation to the premises rent of the Asperger Community Development (East Anglia) Limited workshop and shop, therefore the expenditure incurred in this respect has been transferred to the Charity.