

Asperger East Anglia
Unaudited annual report and financial
statements

For the year ended
31 March 2017

Charity Number 1074699

Asperger East Anglia

Financial statements

Year ended 31 March 2017

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Asperger East Anglia

Trustees annual report

Year ended 31 March 2017

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
Ms Jo Watts
Dr Peter Langdon DClinPsy, PhD,
CPsychol, AFBPsS
Ms Karen Dyson (appointed 6
February 2017)

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 HSBC 18 London Street Norwich NR2 1LG
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Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2017

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 2017 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 2017

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 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 2016/17 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 2017

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

During this year we have provided Children and Family groups in Norwich, Beccles and Fakenham. The groups have continued to provide fortnightly social activities for children with AS and their families with the exception of Fakenham which has run monthly towards the end of the year due the restrictions of funds. The group staff have provided creative activities including art, craft and cookery. Outings and extra fun activities have been provided throughout the school holidays and parent support sessions have been held on a regular basis. The groups have supported 45 families throughout the year.

Education Advice Service

Education support has been maintained by a part time Education Advisor with 14 years' experience in post. This advice has included telephone and e-mail support as well as face to face meetings in the office, for parents and school staff. Asperger awareness sessions have continued to be offered to Schools, Colleges and Universities. Feedback from these presentations has been very good. In addition school meetings for tailored advice have been requested, by schools, who have asked for further strategies to support pupils in lessons. Support, for parents, has been given for pupil specific meetings including Annual Reviews, including attending or offering detailed information to assist parents who attend meetings, dealing with the change from Statements to Education, Health and Care Plans. Information is also requested by SenCo's and Additional Needs Coordinators to add to the plans.

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 such as helping to build confidence to socialise appropriately and recognise non-verbal signals from others. The group sessions have provided a structured social interaction experience supported by experienced staff and volunteers. The activities provided have been both group based and external activities. The mix of trips and club based activities has provided a variety of social interactions that any teenage may experience whether this be by learning how to plan and cook a meal, or by experiencing how to organise and pay for a bowling session with their group. We have focused on improving their mental wellbeing by encouraging them to share their experiences and interests with each other at each event. The sharing of information has helped friendships to form and be maintained and has reduced signs of anxiety as the young people have learnt to trust each other, develop socially and decrease their anxiety. The youth groups have supported 60 young people during the reporting year.

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2017

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 based in Norwich and Beccles has provided 12 week structured training programs to 34 young people, during this reporting year we have helped 16 young people find employment. The Big Lottery funding has allowed the project to grow while it works towards sustainability, we have offered longer term therapeutic work experience placements during this year to those long term unemployed people with Asperger syndrome. 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 businesses acting as mediators in employment disputes and disciplinary meetings which has helped to maintain the employment of 11 people during this reporting year.

Personal support Service

The personal support service offers individuals with Asperger syndrome the opportunity to receive support in a range of settings and situations including within their home environment. Our PA's work with a person centred approach to assist individuals to access community based activities and promote independence. Enquiries and referrals increased and the need to expand our support staff rapidly grew during this reporting year and the need to employ more staff including a service manager led to an ongoing recruitment drive.

Asperger Service Norfolk

Asperger East Anglia has worked in partnership with Norfolk County Council and the NHS to provide the post support side of the diagnostic service. The numbers of referrals from GP's and other health professionals continue to be high. More stringent screening process have been put in place in order to cope with the ever increasing numbers. Asperger East Anglia has continued to provide the front of house service; dealing with initial enquiries. Our key workers have been working at full capacity supporting those being newly diagnosed as well as those previously diagnosed and returning for support. Support has been given for issues including housing, benefits, employment and individual specific needs.

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 2017

Charitable Trust 2016/17	Towards / Project
BBC Children in Need	Children and Family Group
The Limbourne Trust	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
The Sheldon Trust	Workshop Project Costs
The Mildred Duveen Charitable Trust	Youth Groups and Volunteering Scheme/Beccles Workshop
Norwich Town Close Estate Charity	Coding Workshops
The Hilary Awdry Charitable Trust	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
The Souter Charitable Trust	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
Big Lottery Fund	Workshop Project costs
The Lord Belstead Charitable Settlement	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
The Mrs Smith & Mount Trust	The Training Workshop Project
Suffolk Community Foundation	Children & Families Project Beccles
The Baily Thomas Charitable Fund	Workshop project
Garfield Weston Foundation	Core Costs
The Ganzoni Charitable Trust	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
The Charles Littlewood Hill Trust	Youth Groups and Volunteering Scheme/Beccles Workshop/Equipment costs
Eastern Counties Educational Trust Limited	Youth Group Supervisor
The Woodroffe Benton Foundation	Beccles Workshop
The R C Snelling Charitable Trust	Children & Families Project
Lloyds Bank Foundation	Beccles Workshop Rent costs
Beccles Townlands Charity	Beccles Workshop
Alec Van Berchem Charitable Trust	Workshop Projects/Youth Groups/ Equipment Fund
Miss W E Lawrence 1973 Charitable Settlement	Youth Groups and Volunteering Scheme/Beccles Workshop Equipment costs
The Barnabas Trust (Stewards Co)	Youth Groups and Volunteering Scheme/Beccles Workshop Equipment costs
The Oak Trust	Beccles Workshop Small Items
Norwich Consolidated Charities	Norwich Youth Groups costs
Preachers Charity	Norwich Youth Group costs
Lloyds Bank Foundation	Beccles Workshop Rent costs
Grey Court Trust	Beccles Workshop

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2017

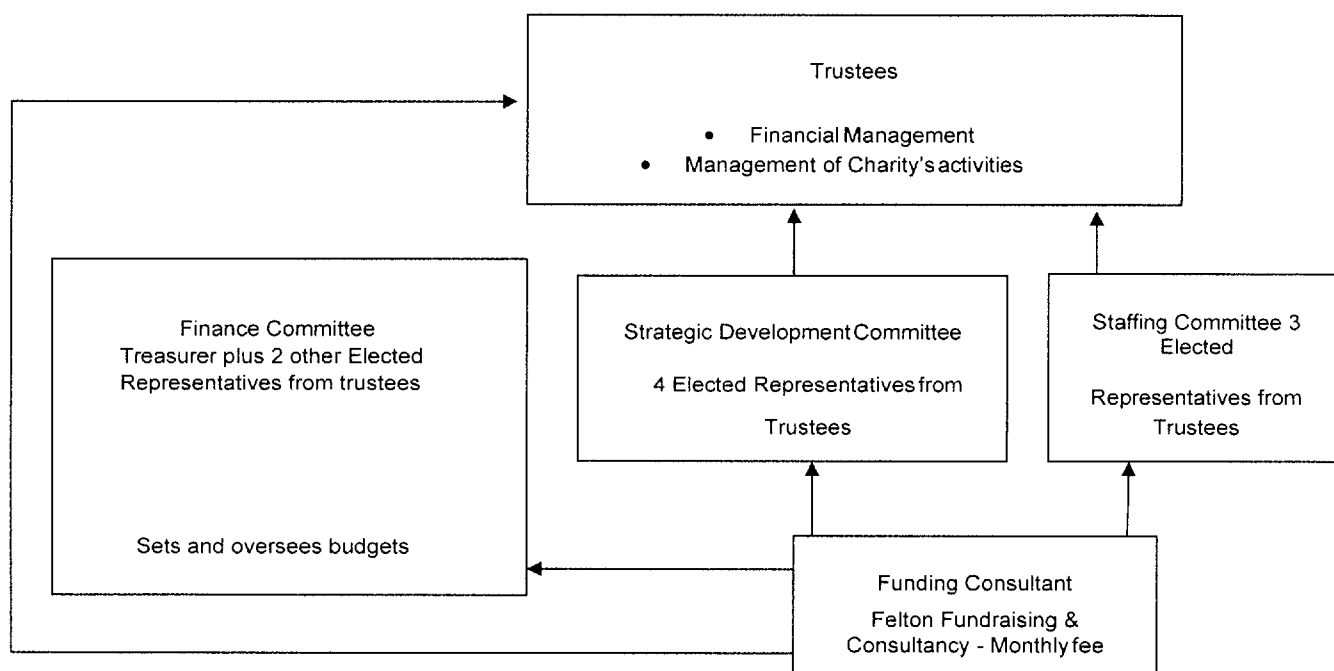
Charitable Trust 2016/17	Towards / Project
DC Moncrieff Charitable Trust	Core
Capron & Halliwell	Adult group

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

Project	
Asperger Service Norfolk	Norfolk County Council

Management Review

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



During the reporting year Asperger East Anglia employed 29 staff, 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 2016-17 Asperger East Anglia employed a further 1 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 2017

Financial review

The charity has improved its financial stability in the past year. Continued increased income from our trading arm has meant that this effectively became our reserve, underpinning our cashflow at times when it is most needed. We have delivered our services throughout the year, managed our budget wisely while seeking new sources of funding and importantly we can afford to continue. As with last year, 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. Uncertainty is never far away but we will always put the charity first and seek to mitigate future issues by being forward looking, finding ways to best manage our cashflow.

Our income for the financial year was £318,417 (£333,380 2015/16), down by approximately 4% on the previous year and expenditure £295,627 (£343,464 2015/16), down by 14%. This in turn has increased our overall balance from £20K at the end of 2015/16, to £42K for 2016/17, of which £28k are unrestricted funds and £14K are restricted funds. 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 been supported by the additional income gained from ACD. These accounts should always be read in conjunction with those of the trading arm. It must be remembered that we can only utilise restricted funding for the purposes the funder(s) intends and any unanticipated charges or events must be borne by unrestricted funds.

As in the past, one project having a "healthy" balance at year-end, 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.

Our trading arm, ACD, continues to deliver and Thecla Fellas, CEO of the charity, must be credited with the vision and drive to make the trading arm an ongoing success. It continues to generate income since the move to Beccles. Since mid-July 2014, the Beccles operation has borne fruit and all the staff there, in whatever capacity, must be commended for the effort they put in to make it work. 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. This "opportunity shop" has everything in one place, a shop, workshops (Furniture, Electrical) and space for training/meeting rooms. The flexibility of the facility and those involved have demonstrated that they can maintain what works well but adjust what doesn't, this presents an ever changing look to where and how our income gets generated. 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, Chris Karakoidas has done a superb job in making this part of our operation work.

As always, we do remain under significant financial pressure. 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. 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 and 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 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

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2017

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.

A lot of what has been said above has been stated before, but needs to be said, we must always bear in mind that we cannot rely on future funding from external sources but we can make every effort to generate our own income, to prove that we are worthy of support and that together we can make a difference to those with AS and their families.

Lastly I would like to note here that Jerry Elliott is standing down as Treasurer in order to become the AEA Chair. Karen Dyson, a new trustee with professional accounting qualifications, will take his place; we wish her every success and them both in their new roles.

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 2018 are:

- To continue 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.
- To review and update all existing policies.
- To review and update training packs and materials.

Structure, governance and management

Constitution

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

Recruitment and Appointment of Trustees

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

Asperger East Anglia

Trustees annual report *(continued)*

Year ended 31 March 2017

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 is willing to be re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



Mrs Marcella Olive PDC NVQ 4
Trustee

28 July 2017

Asperger East Anglia

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

Year ended 31 March 2017

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 13 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 2017

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

31st July 2017

Asperger East Anglia

Statement of financial activities

Year ended 31 March 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income from:					
Donations and legacies	2	32,220	–	32,220	46,480
Charitable activities	3	31,441	253,336	284,777	286,098
Other trading activities	4	1,420	–	1,420	800
Investments	5	–	–	–	2
Total Income		<u>65,081</u>	<u>253,336</u>	<u>318,417</u>	<u>333,380</u>
Expenditure					
Raising Funds					
Costs of raising funds	6	(5,550)	(2,790)	(8,340)	(8,208)
Costs of charitable activities	7	(47,062)	(240,225)	(287,287)	(335,256)
Total Expenditure		<u>(52,612)</u>	<u>(243,015)</u>	<u>(295,627)</u>	<u>(343,464)</u>
Net income/(expenditure) and net movements in funds for the period	9	12,469	10,321	22,790	(10,084)
Transfer between funds		<u>(20)</u>	<u>20</u>	<u>–</u>	<u>(799)</u>
Net outgoing resources for the year		12,449	10,341	22,790	(10,084)
Reconciliation of funds					
Total funds brought forward		<u>15,950</u>	<u>3,603</u>	<u>19,553</u>	<u>29,637</u>
Total funds carried forward		<u>28,399</u>	<u>13,944</u>	<u>42,343</u>	<u>19,553</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 23 form part of these financial statements.

Asperger East Anglia

Balance sheet

31 March 2017

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	12		7,212		9,627
Current assets					
Debtors	13	23,061		44,778	
Cash at bank and in hand		15,447		290	
Total current assets		38,508		45,068	
Liabilities					
Creditors: Amounts falling due within one year	14	(3,377)		(35,142)	
Net current assets			35,131		9,926
Total assets less current liabilities			42,343		19,553
Net assets			42,343		19,553
The funds of the charity					
Restricted income funds	15		13,944		3,603
Unrestricted income funds	16		28,399		15,950
Total charity funds			42,343		19,553

These financial statements were approved by the Trustees and authorised for issue on the 28 July 2017 and are signed on their behalf by:

Mrs Marcella Olive PDC NVQ 4



Mr Jeremy Elliott



The notes on pages 15 to 23 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2017

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.

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 2017

Funds structure

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2017

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going concern

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

2. Income from donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Donations	19,547	19,547	21,613
Grants providing core funding	4,000	4,000	9,090
Membership subscriptions	900	900	915
Gift aid	7,773	7,773	14,862
	<u>32,220</u>	<u>32,220</u>	<u>46,480</u>

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

During the year ended 31 March 2016 all income from donations and legacies was unrestricted.

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Personal Support Service	31,441	—	31,441	16,594
Conference Fees	—	—	—	5
Workshop Opportunities - Big Lottery	—	56,558	56,558	52,934
Workshop Opportunities - Other Funding	—	12,521	12,521	13,973
Adult Group	—	859	859	842
Carers Group	—	619	619	621
Asperger Services Norfolk	—	74,937	74,937	75,038
EmployAbility JC+	—	—	—	14,595
Children and Family Support	—	20,409	20,409	29,656
Youth Group	—	22,277	22,277	11,614
Workshop - Three Guineas	—	—	—	22,750
Workshop - Other Funding	—	65,156	65,156	28,976
Asperger App Project	—	—	—	18,500
	<u>31,441</u>	<u>253,336</u>	<u>284,777</u>	<u>286,098</u>

The financial statements for the year ended 31 March 2016 included £269,499 of restricted charitable activities income.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2017

4. Income from other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Fundraising income	1,420	1,420	800

During the year ended 31 March 2016 all income from other trading activities was unrestricted.

5. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Interest from bank accounts	—	—	2

During the year ended 31 March 2016 all income from investments was unrestricted.

6. Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Fundraising consultancy and expenses	5,550	2,790	8,340	8,208

The financial statements for the year ended 31 March 2016 included £4,052 of restricted costs of raising funds.

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2017 £	Total Funds 2016 £
Personal Support Service	30,306	1,508	31,814	19,395
Workshop Opportunities	63,339	3,146	66,485	80,049
Adult Group	779	40	819	1,057
Carers Group	600	29	629	771
Asperger Services Norfolk	72,964	3,761	76,725	87,989
EmployAbility JC+	—	—	—	17,167
Children and Family Support	18,988	966	19,954	34,950
Youth Group	18,868	962	19,830	11,489
Workshop	64,580	3,295	67,875	59,958
Asperger App Project	—	—	—	21,758
Other	518	—	518	690
Governance costs	—	2,638	2,638	2,983
	270,942	16,345	287,287	335,256

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Notes to the financial statements

Year ended 31 March 2017

7. Costs of charitable activities by activity type (continued)

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2016 £
Independent examination	2,556	—	2,556	2,484
AGM costs	—	—	—	169
Depreciation	39	—	39	49
Other administrative costs	43	—	43	281
	<u>2,638</u>	<u>—</u>	<u>2,638</u>	<u>2,983</u>

The financial statements for the year ended 31 March 2016 included £268,312 of restricted charitable activities expenditure and £2,100 of restricted governance costs.

8. Support costs

	Governance £	Charitable Activities £	Total Allocated £
Staff costs - Usage	—	11,443	11,443
Office costs - Usage	—	1,038	1,038
Other Admin Costs - Usage	2,638	1,226	3,864
	<u>2,638</u>	<u>13,707</u>	<u>16,345</u>

9. Net expenditure for the year

This is stated after charging:

	2017 £	2016 £
Depreciation	<u>2,415</u>	<u>3,214</u>

10. Trustee remuneration and re-imbursed expenditure

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

11. Staff costs and emoluments

Total staff costs were as follows:

	2017 £	2016 £
Wages and salaries	196,375	213,309
Social security costs	11,954	12,040
Other pension costs	1,178	660
	<u>209,507</u>	<u>226,009</u>

No employee received remuneration of more than £60,000 during the year (2016 - Nil).

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Notes to the financial statements

Year ended 31 March 2017

12. Tangible fixed assets

	Office equipment £	Motor Vehicles £	Total £
Cost			
At 1 April 2016 and 31 March 2017	30,250	12,210	42,460
Depreciation			
At 1 April 2016	27,348	5,485	32,833
Charge for the year	734	1,681	2,415
At 31 March 2017	28,082	7,166	35,248
Net book value			
At 31 March 2017	2,168	5,044	7,212
At 31 March 2016	2,902	6,725	9,627

13. Debtors

	2017 £	2016 £
Trade debtors	6,716	25,472
Other debtors	16,345	19,306
Prepayments	-	-
	23,061	44,778

14. Creditors: Amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	7	99
Trade creditors	814	5,162
Other creditors	-	8,663
Accruals and deferred income	2,556	21,218
	3,377	35,142

Deferred income

Deferred income comprises the advance receipt of income in respect of charitable activities:

	2017 £	2016 £
Balance as at 1 April	18,734	-
Amount released to income	(18,734)	-
Amount deferred in year	-	18,734
	-	18,734

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Notes to the financial statements

Year ended 31 March 2017

15. Analysis of movements in restricted income funds

	Balance at 1 Apr 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2017 £
Computer Equipment	12	—	(3)	—	9
Laptop	9	—	(2)	—	7
Workshop	710	65,156	(64,682)	—	1,184
Adult Group	65	859	(779)	—	145
Carers Group	(39)	619	(600)	20	—
Children and Family Support	(86)	20,409	(18,988)	—	1,335
Youth Group	(102)	22,277	(21,658)	—	517
Asperger Services Norfolk	(59)	74,937	(72,964)	—	1,914
Workshop Opportunities	3,093	69,079	(63,339)	—	8,833
	<u>3,603</u>	<u>253,336</u>	<u>(243,015)</u>	<u>20</u>	<u>13,944</u>

Year ended 31 March 2016

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

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2017

16. Analysis of movements in unrestricted income funds

	Balance at 1 Apr 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2017 £
General Funds	<u>15,950</u>	<u>65,081</u>	<u>(52,612)</u>	<u>(20)</u>	<u>28,399</u>

	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>

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
Computer Equipment	9	—	9
Laptop	7	—	7
Workshop	—	1,184	1,184
Personal Assistant Training	—	145	145
Carers Group	95	(95)	—
Children and Family Support	192	1,143	1,335
Youth Group	2	515	517
Asperger Services Norfolk	113	1,801	1,914
Workshop Opportunities	<u>5,044</u>	<u>3,789</u>	<u>8,833</u>
	<u>5,462</u>	<u>8,482</u>	<u>13,944</u>
Unrestricted Income Funds	<u>1,750</u>	<u>26,649</u>	<u>28,399</u>
Total Funds	<u>7,212</u>	<u>35,131</u>	<u>42,343</u>

	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	<u>6,725</u>	<u>(3,632)</u>	<u>3,093</u>
	<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>9,627</u>	<u>9,926</u>	<u>19,553</u>

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Notes to the financial statements

Year ended 31 March 2017

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:

	2017 £	2016 £
Income received by Asperger East Anglia on behalf of the company	–	7,622
Expenditure paid by Asperger East Anglia on behalf of the company	54,793	39,130
Rent expenditure of company transferred to Asperger East Anglia	21,500	17,500
Loan provided to company by Asperger East Anglia	1,000	-
Loan repayments made to Asperger East Anglia	45,027	32,185
Balance due from the company at the period end	16,345	19,306
Gift aid due to Asperger East Anglia	7,773	14,886

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.

19. Financial instruments

	2017 £	2016 £
Financial asset		
Debt instruments measured at amortised cost		
Other debtors (note 13)	16,345	19,306
Trade debtors (note 13)	6,716	25,471
	<u>23,061</u>	<u>44,777</u>
Financial liabilities		
Measured at amortised cost		
Trade creditors (note 14)	814	3,926
Accruals (note 14)	2,556	2,250
	<u>3,370</u>	<u>6,176</u>