

CHARITY REGISTRATION NUMBER: 1074699

Asperger East Anglia
Unaudited financial statements
31 March 2018

Asperger East Anglia

Financial statements

Year ended 31 March 2018

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Asperger East Anglia

Trustees' annual report

Year ended 31 March 2018

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (as amended by Update Bulletin 1 published on 2 February 2016).

Reference and administrative details

Registered charity name	Asperger East Anglia
Charity registration number	1074699
Principal office	Charing Cross Centre 17-19 St John Maddermarket Norwich NR2 1DN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs Marcella Olive MBE
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 (Resigned 1 October 2017)

Chief Executive Officer	Thecla Fellas
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Independent Examiner	S C Mary FCA Lovewell Blake LLP Chartered accountants 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 2018

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 2018 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 2018

Objectives and activities *(continued)*

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 and 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 Voluntary & Community Sector Forums
 - Norfolk's Adults All Age Autism Strategy Group
 - The all party committee of MPs
- **Delivered awareness presentations to a variety of audiences including:**
 - Staff working in schools, colleges, the NHS and DWP
 - 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, Health Services and DWP.
- Lobbied MPs.
- Represented Asperger East Anglia at exhibitions, information days and conferences.
- Marcella Olive, Asperger East Anglia founder, former chair and current trustee was awarded an MBE in the Queen's Birthday Honours list in June 2018, in recognition of more than 20 years service to people with Asperger Syndrome. She received her award from HRH Prince William at Buckingham Palace on 31 October 2018.

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.**

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

Objectives and activities *(continued)*

Objectives for the Year

Asperger East Anglia's key aims and objectives met in 2017/18 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
- To increase services to include an Independent Living project
- To increase our staff capacity for providing the Personal Support Service

Public Benefit

The public benefit of our service is to all of our clients who have been formally diagnosed with Asperger syndrome (AS), their families, carers, educators and employers.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

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. The group staff have provided creative activities including art, craft and cookery. Outings and external activities have been provided throughout the school holidays and parent support sessions have been held on a regular basis. The groups have supported 40 families in total throughout the year. Funding to run the groups continued to be limited after failure to achieve a Children In Need Grant.

Education support has been maintained by a part time Education Advisor with 15 years' experience in post. This advice has included telephone and e-mail support as well as face to face meetings, in the office, at Saturday groups and at carers meetings (in the Charing Cross centre), for parents and carers. In this period there were 27 new contacts, needing ongoing support, as well as existing families. Asperger awareness sessions have continued to be offered to Schools, Colleges, Universities and workplaces. Feedback from these presentations has been very good and we have had some repeat requests. Support, for parents, has been given for pupil specific meetings such as 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 has also been requested by SenCo's and Additional Needs Coordinators to add to the plans.

Youth Groups

Funding for the youth groups finished during this year. With little opportunities available for Youth service funding we were left with no choice but to close two of our youth groups. We were however able to sustain the running of the Great Yarmouth group. The group provided social activities for young people between the ages of 12 - 21 on a fortnightly basis throughout the year. The staff at the Youth Group organised 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 youth groups have supported 15 young people during the reporting year.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

Achievements and performance *(continued)*

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 was also available and extra specific information days offered throughout the year. The running of the groups has relied on staff good will and fundraising activities.

Employment and Training

During this reporting year the Workshop project has supported 32 young people to complete a 12-26 week training program. Each undertook new skills training in either one of our workshops or in an external work experience placement. The workshops we provide internally include furniture restoration, general carpentry; computer refurbishment, electronic repairs, retail including on-line selling. Each young person was assisted by one of our employment advisors to identify suitable employment opportunities. During this reporting year 9 young people have been assisted to apply for and successfully secure paid employment the remaining 23 young people have progressed into either longer-term external work experience placements, voluntary work or further education.

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. We have continued to expand staff and have recruited regularly to meet demand. The local authority has spot purchased individual care packages following the charity meeting the approved provider standard.

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 support workers continue to work 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. The highest need has been for challenging negative benefit decisions

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.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

Achievements and performance *(continued)*

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

Charitable Trust 2017/18	Towards / Project
The Ellerdale Trust	Unrestricted
Bank of England	Beccles Workshop
The Clothworkers' Foundation	Kitchen, Shower Room alterations, Flooring and Fire system
Annie Tranmer Charitable Trust	Young People's Social and Coding Groups, Moving On, Beccles Workshop
Norfolk Community Foundation, Resolute Community Fund	Children and Young People's Group Norwich
The Lord Belstead Charitable Settlement	Beccles Workshop
Suffolk Community Foundation, Suffolk Giving and Community Private Fund	Children and Young People's Project
The Rickety Charitable Trust	Unrestricted
The Emerton-Christie Charity	Youth Groups and Volunteering Scheme, Beccles Workshop, Aspiegenious Equipment costs
Awards for All	Improving Skills for Life and Work Project Sessional tutors, Beccles project
Big Lottery Fund	Workshop Project costs
Douglas Arter Foundation	Beccles Workshop
The Charles Littlewood Hill Trust	Beccles Workshop
The Mrs Smith and Mount Trust	The Training Workshop project
Mickleham Charitable Trust	Beccles Workshop
The Nigel Bertram Charitable Trust	Beccles Workshop
The Anne French Memorial Trust	Beccles Workshop
Lloyds Bank Foundation, £24,500 (3 of three, total £63,500)	Beccles Workshop Rent
Preachers Charity	Norwich Youth Group
Educational Foundation of Alderman John Norman	Norwich youth Group
The D C Moncrieff Charitable Trust	Beccles Workshop
The Geoffrey Watling Charity	Beccles Workshop
The J and D Hambro Charitable Trust	Beccles Workshop
The Grey Court Trust	Beccles Workshop

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

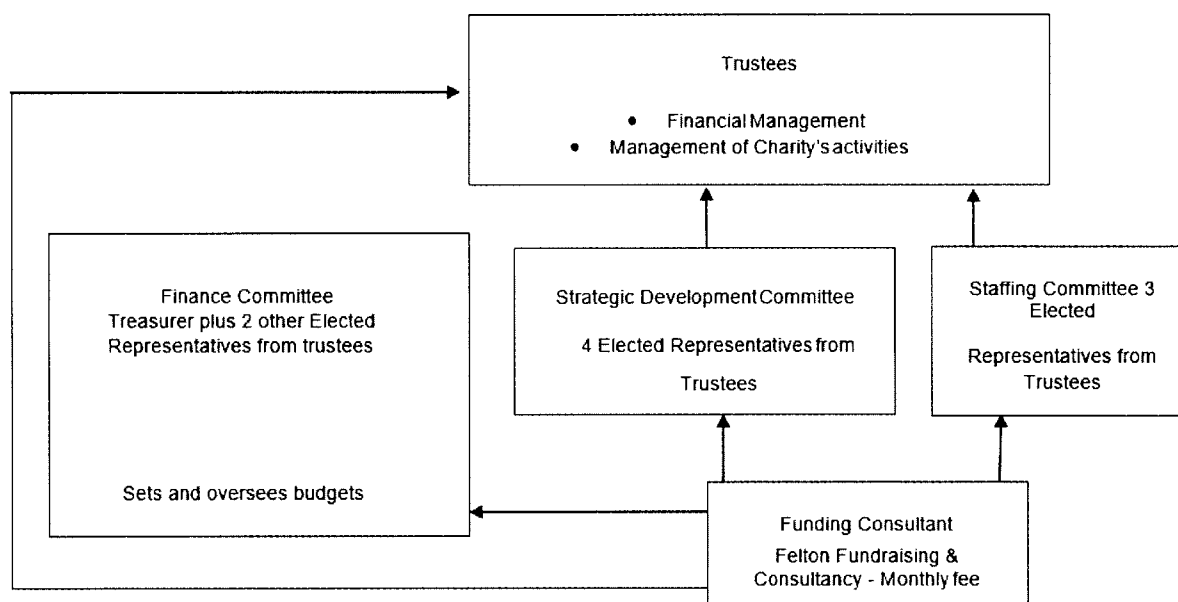
Achievements and performance *(continued)*

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, 4 of whom were paid for a maximum of 37.5 hours per week. The remaining staff worked on a part-time or sessional basis.

The charity is an equal opportunities employer. It is aware of its statutory duty to support the employment of disabled persons where possible, both in recruitment and by retention of employees who become disabled whilst in the employment of the charity, as well as generally through training and career development. During the year 2017-18 Asperger East Anglia employed five people with Asperger syndrome (a registered disability under the Disabled Persons Act) and 9 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 2018

Financial review

The charity has continued to improve its financial stability over the past year. Continued reliable income from our trading arm has meant that this effectively become 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. There have been some serious pressure points and even mistakes but we have made adjustments and moved on, becoming more robust as a result. We have a balanced portfolio of funding, relying least on statutory sources, taking advantage of every opportunity for available lottery or trusts funds but growing our own resources year on year, making us more self-reliant. Uncertainty is never far away but we will always put the charity first and continue to seek to mitigate future issues by being forward looking, finding ways to best manage our cashflow.

Our income for the financial year was £327,042 (£318,417 2016/17), up by approximately 3% on the previous year and expenditure was £336,124 (£295,627 2016/17), up by 14%. This in turn has reduced our overall balance from £42K at the end of 2016/17, to £33K for 2017/18, of which £12K are restricted funds and £21K 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 been supported by the additional income gained from ACD. Our reserve position has now reached a critical point, but is supported by funds 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, a 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 AEA, 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 always 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. In the past year we have closed our Norwich Workshop (Electrical) based at the Charing Cross Centre and reopened it in Beccles, where it has become well established and continues contributing to the income stream of AEA.

In October 2017 we opened a second "bargain" shop in Beccles, complementing our existing facility. The main reason for doing so was to expand our floor sales area but also to utilise the upstairs accommodation for a new venture, to provide a place where an "Aspie" can learn to live independently, with an appropriate support network. This is something we have always wanted to try and provide and, although it didn't happen with this financial year, I can report that it came to fruition late in 2018.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

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 and austere environment.

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 year's 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 realize 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 need that can be eased with our help but not cured. We must continue to persuade people and funders alike that we are worth supporting, that we can have a positive impact on people's lives and that in 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 the Trustees thank every single person or organisation that supports us from the smallest donation, to buying something in our shop to those interested in and generously funding our projects.

Lastly, 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.

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 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 develop plans to open an Independent Living Centre
- To market and promote AS awareness training workshops.
- To review and update all existing policies.
- To review and update training packs and materials.

Asperger East Anglia

Trustees' annual report *(continued)*

Year ended 31 March 2018

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.

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 FCA of Lovewell Blake LLP is willing to be re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on10/12/18..... and signed on behalf of the board of trustees by:

Mrs Marcella Olive MBE
Trustee



Mr Jeremy Elliott
Trustee



Asperger East Anglia

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

Year ended 31 March 2018

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2018 which are set out on pages 12 to 23.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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


S C Mary FCA
Independent Examiner
Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

13th December 2018.

Asperger East Anglia

Statement of financial activities

31 March 2018

		Unrestricted funds £	2018 Restricted funds £	Total funds £	2017 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	43,974	–	43,974	32,220
Charitable activities	5	58,145	218,791	276,936	284,777
Other trading activities	6	6,132	–	6,132	1,420
Total income		<u>108,251</u>	<u>218,791</u>	<u>327,042</u>	<u>318,417</u>
Expenditure					
Raising funds					
Costs of raising donations and legacies	7	–	(7,745)	(7,745)	(8,340)
Charitable activities	8	(68,059)	(260,320)	(328,379)	(287,287)
Total expenditure		<u>(68,059)</u>	<u>(268,065)</u>	<u>(336,124)</u>	<u>(295,627)</u>
Net (expenditure)/income before transfer of funds		40,192	(49,274)	(9,082)	22,790
Transfers between funds		(47,671)	47,671	–	–
Net movement in funds		<u>(7,479)</u>	<u>(1,603)</u>	<u>(9,082)</u>	<u>22,790</u>
Reconciliation of funds					
Total funds brought forward		28,399	13,944	42,343	19,553
Total funds carried forward		<u>20,920</u>	<u>12,341</u>	<u>33,261</u>	<u>42,343</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

Asperger East Anglia

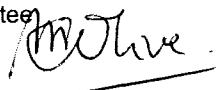
Balance sheet

31 March 2018

		2018		2017	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		5,408		7,212
Current assets					
Debtors	14	51,237		23,061	
Cash at bank and in hand		3,384		15,447	
		<u>54,621</u>		<u>38,508</u>	
Creditors: Amounts falling due within one year	15	<u>(26,768)</u>		<u>(3,377)</u>	
Net current assets			27,853		35,131
Total assets less current liabilities			33,261		42,343
Net assets			<u>33,261</u>		<u>42,343</u>
Funds of the charity					
Restricted funds			12,341		13,944
Unrestricted funds			20,920		28,399
Total charity funds	17		<u>33,261</u>		<u>42,343</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~....10/12/18~~, and are signed on behalf of the board by:

Mrs Marcella Olive MBE
Trustee



Mr Jeremy Elliott
Trustee



The notes on pages 14 to 23 form part of these financial statements.

Asperger East Anglia

Notes to the financial statements

Year ended 31 March 2018

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Charing Cross Centre, 17-19 St John Maddermarket, Norwich, NR2 1DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

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

Funds structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Income *(continued)*

- 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.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible assets

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

There is no value below which assets are not capitalised.

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 or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

Operating leases

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

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Taxation

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

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Donations				
Donations including gift aid	29,776	29,776	19,547	19,547
Donation from Asperger Community Development (East Anglia) Limited	13,398	13,398	7,773	7,773
Grants				
Grants providing core funding	—	—	4,000	4,000
Subscriptions				
Membership subscriptions	800	800	900	900
	<u>43,974</u>	<u>43,974</u>	<u>32,220</u>	<u>32,220</u>

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2018

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Personal Support Service	58,145	–	58,145
Youth Group	–	6,522	6,522
Asperger Services Norfolk	–	74,938	74,938
Workshop Opportunities - Placements	–	11,685	11,685
Adult Group	–	1,361	1,361
Carers Group	–	–	–
Workshop Opportunities - Big Lottery Funding	–	60,291	60,291
Workshop Opportunities – Grants and Appeals	–	52,002	52,002
Moving On	–	4,000	4,000
Children and Family Support	–	7,992	7,992
	<u>58,145</u>	<u>218,791</u>	<u>276,936</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Personal Support Service	31,441	–	31,441
Youth Group	–	22,277	22,277
Asperger Services Norfolk	–	74,937	74,937
Workshop Opportunities – Placements	–	12,521	12,521
Adult Group	–	859	859
Carers Group	–	619	619
Workshop Opportunities - Big Lottery Funding	–	56,558	56,558
Workshop Opportunities- Grants and Appeals	–	65,156	65,156
Moving On	–	–	–
Children and Family Support	–	20,409	20,409
	<u>31,441</u>	<u>253,336</u>	<u>284,777</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising income	<u>6,132</u>	<u>6,132</u>	<u>1,420</u>	<u>1,420</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising consultancy and expenses	<u>–</u>	<u>7,745</u>	<u>7,745</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising consultancy and expenses	<u>5,550</u>	<u>2,790</u>	<u>8,340</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

8. Expenditure on charitable activities

	Activities undertaken directly	Support costs	Total funds 2018	Total fund 2017
	£	£	£	£
Personal Support Service	62,757	5,283	68,040	31,814
Youth Group	2,040	184	2,224	19,830
Asperger Services Norfolk	75,380	6,889	82,269	76,725
Workshop Opportunities – Big Lottery				
Funding	84,368	7,244	91,612	66,485
Other	385	–	385	518
Adult Group	1,506	134	1,640	819
Carers Group	–	–	–	629
Workshop Opportunities – Grants and				
Appeals	67,354	3,006	70,360	67,875
Children and Family Support	7,899	837	8,736	19,954
Moving On	475	–	475	–
Governance costs	–	2,638	2,638	2,638
	<u>302,164</u>	<u>26,215</u>	<u>328,379</u>	<u>287,287</u>

Analysis of governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Independent examination	2,490	–	2,490	2,556
AGM costs	75	–	75	–
Depreciation	57	–	57	39
Other administrative costs	16	–	16	43
	<u>2,638</u>	<u>–</u>	<u>2,638</u>	<u>2,638</u>

Support costs

	Governance	Charitable Activities	Total Allocated
	£	£	£
Staff costs - Usage	–	19,648	19,648
Other admin costs - Usage	2,638	3,929	6,567
	<u>2,638</u>	<u>23,577</u>	<u>26,215</u>

The financial statements for the year ended 31 March 2018 included £260,320 of restricted charitable activities expenditure.

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets	<u>1,804</u>	<u>2,415</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

10. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,490</u>	<u>2,556</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018 £	2017 £
Wages and salaries	238,679	196,375
Social security costs	14,088	11,954
Employer contributions to pension plans	<u>1,830</u>	<u>1,178</u>
	<u>254,597</u>	<u>209,507</u>

The average head count of employees during the year was 35 (2017: 32).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

12. Trustee remuneration and expenses

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

13. Tangible fixed assets

	Motor vehicles £	Office Equipment £	Total £
Cost			
At 1 April 2017 and 31 March 2018	<u>12,210</u>	<u>30,250</u>	<u>42,460</u>
Depreciation			
At 1 April 2017	7,166	28,082	35,248
Charge for the year	<u>1,261</u>	<u>543</u>	<u>1,804</u>
At 31 March 2018	<u>8,427</u>	<u>28,625</u>	<u>37,052</u>
Carrying amount			
At 31 March 2018	<u>3,783</u>	<u>1,625</u>	<u>5,408</u>
At 31 March 2017	<u>5,044</u>	<u>2,168</u>	<u>7,212</u>

14. Debtors

	2018 £	2017 £
Trade debtors	13,589	6,716
Prepayments and accrued income	9,429	–
Other debtors	<u>28,219</u>	<u>16,345</u>
	<u>51,237</u>	<u>23,061</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

15. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	–	7
Trade creditors	740	814
Accruals and deferred income	2,562	2,556
Social security and other taxes	22,986	–
Other creditors	480	–
	<u>26,768</u>	<u>3,377</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,830 (2017: £1,178).

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2018

17. Analysis of charitable funds

Unrestricted funds

Year ended 31 March 2018

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	28,399	108,251	(68,059)	(47,671)	20,920

Year ended 31 March 2017

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
General funds	15,950	65,081	(52,612)	(20)	28,399

Restricted funds

Year ended 31 March 2018

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Computer Equipment	9	–	(2)	–	7
Laptop	7	–	(2)	–	5
Workshop Opportunities – Grants and Appeals	1,184	52,002	(74,797)	21,611	–
Adult Group	145	1,361	(1,640)	134	–
Children and Family Support	1,335	7,992	(10,236)	1,029	120
Youth Group	517	6,522	(2,223)	–	4,816
Aspergers Services Norfolk	1,914	74,938	(83,769)	7,002	85
Workshop Opportunities – Big Lottery Funding and Placements	8,833	71,976	(94,921)	17,895	3,783
Moving On	–	4,000	(475)	–	3,525
	<u>13,944</u>	<u>218,791</u>	<u>(268,065)</u>	<u>47,671</u>	<u>12,341</u>

Year ended 31 March 2017

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
Computer Equipment	12	–	(3)	–	9
Laptop	9	–	(2)	–	7
Workshop Opportunities – Grants and Appeals	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
Aspergers Services Norfolk	(59)	74,937	(72,964)	–	1,914
Workshop Opportunities – Big Lottery Funding and Placements	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>

Asperger East Anglia

Notes to the financial statements (continued)

Year ended 31 March 2018

17. Analysis of charitable funds (continued)

Purposes of funds

Details and purposes of the funds can be found within the trustees' report (pages 1 to 6).

18. Analysis of net assets between funds

As at 31 March 2018

	Tangible Fixed Assets £	Net Current Assets £	Total 2018 £
Restricted Income Funds:			
Computer Equipment	7	–	7
Laptop	5	–	5
Children and Family Support	120	–	120
Youth Group	1	4,815	4,816
Asperger Services Norfolk	85	–	85
Workshop Opportunities – Big Lottery			
Funding and Placements	3,783	–	3,783
Moving On	–	3,525	3,525
	<u>4,001</u>	<u>8,340</u>	<u>12,341</u>
Unrestricted Income Funds	<u>1,407</u>	<u>19,513</u>	<u>20,920</u>
Total Funds	<u>5,408</u>	<u>27,853</u>	<u>33,261</u>

As at 31 March 2017

	Tangible Fixed Assets £	Net Current Assets £	Total 2017 £
Restricted Income Funds:			
Computer Equipment	9	–	9
Laptop	7	–	7
Workshop Opportunities – Grants and			
Appeals	–	1,184	1,184
Adult Group	–	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 – Big Lottery			
Funding and Placements	5,044	3,789	8,833
	<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>

19. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2018 £	2017 £
Financial assets that are debt instruments measured at amortised cost		
Trade debtors (note 14)	13,589	6,716
Accrued income (note 14)	9,429	–
Other debtors (note 14)	28,219	16,345
	<u>51,237</u>	<u>23,061</u>

Asperger East Anglia

Notes to the financial statements *(continued)*

Year ended 31 March 2018

19. Financial instruments *(continued)*

	2018 £	2017 £
Financial liabilities measured at amortised cost		
Trade creditors (note 15)	740	814
Accruals (note 15)	2,562	2,556
	<u>3,302</u>	<u>3,370</u>

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018 £	2017 £
Not later than 1 year	1,963	—
Later than 1 year and not later than 5 years	7,186	—
Later than 5 years	972	—
	<u>10,121</u>	<u>—</u>

21. Related parties

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:

	2018 £	2017 £
Income received by the company on behalf of the Charity	14,471	—
Expenditure paid by Asperger East Anglia on behalf of the company	44,205	54,793
Rent expenditure of company transferred to Asperger East Anglia	24,500	21,500
Loan provided to company by Asperger East Anglia	—	1,000
Loan repayments made to Asperger East Anglia	35,700	45,027
Balance due from the company at the period end	28,219	16,345
Gift aid due to Asperger East Anglia	13,398	7,773

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.

During the year donations amounting to £4,330 were received from the Trustees of which £3,400 was in connection with the new Moving On project.

