north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Year Ended 30th April 2024

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 30th April 2024

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The Trustees of North East Autism Society have all served in office throughout the year to the date of this report.

Trustees:

Dr Rakesh Chopra OBE (Appointed Chair 01.05.2023)
Jillian Crumbie
John Hodgson - resigned 28.11.2023
David Parker
Lisa Waller
Michael Cattermole – appointed 19.06.2023; resigned 16.11.2023
Mehrban Sadiq – appointed 27.06.2023
Nicola Leonard – appointed 04.07.2023
Nick Hobdey – appointed 04.09.2023
Stephen Eyres - appointed 12.01.2024
Bob Nicholson – appointed 27.03.2024
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Key management personnel (Senior Management Team):

Chief Executive Officer:
John J Phillipson

Company Secretary:
John J Phillipson

Head of Care:
Brian Stoker

Director of Education:
Christine Dempster

Reference and administrative details

Charity Number:
10282860

Company Number:
02859620

Registered Office:
15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Advisors

Auditor:
CLA Evelyn Partners Limited, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers:
Barclays Bank PLC, PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
Lloyds Bank, 54 Fawcett Street, Sunderland, SR1 1SF

Solicitors:
Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

Report of the Trustees for the year ended 30th April 2024

Financial Statements

The Trustees present their report and accounts for the year ended 30th April 2024.

The financial statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with financial reporting standards applicable in the UK and Republic of Ireland (FRS102) (effective January 2019)

The period from 1st May 2023 to 30th April 2024 has been both challenging and rewarding for the Charity. The year under review presented significant financial challenges due to the rising cost of living. To mitigate these challenges, we implemented substantial cost-saving measures. These initiatives have enabled us to make essential savings without compromising the quality of our services or necessitating any job cuts.

Across all of our services, we have worked hard to improve our specialist knowledge and service standards. We co-produced a manual setting out the good understanding of autism and neurodiversity based upon the most current research. We communicated this to staff and service users across the whole of the organisation, as well as to parents, professionals, and stakeholders more generally. We co-produced a three day training programme presenting information on the latest research on autism and neurodiversity, sensory processing, communication, and typically co-occurring conditions. We ensured that 98 managers across the charity participated in this training. The managers were then asked to work closely with their teams to produce a service quality improvement plan for their service. Managers were allocated extra time to develop plans, work with peer services and mentor newer managers where appropriate.

Quality Improvement Plans have been completed in each service area, identifying areas for improvement. The teams have been proactive in sourcing solutions; training, equipment and adaptions to the homes, schools and services. Each service has received additional training as identified in the quality improvement plan. A weekly management panel was established so that staff could request additional training , advice or resources. Staff from across the society have used referrals to the panel to gain advice and support in meeting the needs of new service users or for those going through a dysregulated period. The underlying aim of this work is to improve staff understanding of service user needs and to personalise the support provided. We are seeing a reduction in the number of times that service users experience dysregulation. This also means that staff are less often involved in trying to calm service users, which in turn has reduced pressure on staff to deal with difficult situations.

We have developed a computerised system for recording information about our service users. We will keep detailed information on each service user so that we can use it to further personalise and refine the support that we provide. The system also enables us to identify times in the week when our service users encounter challenges or become dysregulated. The information can be used to understand better the causes of dysregulation so that they can be avoided or removed from the persons day. This programme produces information which is analysed by the weekly management panel. Staff in situ can be given advice, support and information. The result of this so far seems to suggest a reduction in situations which cause dysregulation. We will develop our use of this programme further in the coming weeks.

Recruitment has been a challenge for the society right across its services. The turnover of staff has meant that recruitment has been an absolute priority during the period under review. We have had to rely on staff from overseas, especially in our residential care services. Some candidates coming through have had visa restrictions and we have entered into sponsorship arrangements to retain their excellent contributions. Our teams have been strengthened by the high-quality staff we have sponsored.

After a difficult start to the year under review, we were able to recruit staff who settled well into our teams. This will ensure the future sustainability and growth of our services to support more people and their families in the future. There are probably several factors which enabled us to attract staff. Firstly we were able to raise salaries, bringing them into line with those of other providers. Secondly , the range of support that we provide to staff through our HR and related services is good. Thirdly, but very importantly, the quality of training and support provided to staff is very attractive. Running alongside our practice improvement initiative it ensures that staff develop significant knowledge and practice experience.

We are proud of our achievements, including maintaining high standards of care within all of our children's and adult residential care homes. Ratings given by Ofsted and CQC respectively , reflecting the high standards of care and support provided by our dedicated staff. Over the last 12 months there have been many developments within Independent Supported Living (ISL) services. Earlier in the year we had to re-structure of the management team due to expansion of services in the North and South of Tyne, each area with a new Manager, one for North of Tyne and one for South of Tyne, plus one Operations Manager who covers both areas. This has had a positive impact within the ISL services.

There have been new supported living services within the Sunderland area, with individuals moving from a hospital environment into their own bungalows. This has been a huge success, giving people opportunities to live within their own homes and have more autonomy in choices over their lifestyles. We also developed new services in North Tyneside and Northumberland, where planned transitions have also been a success.

Following the SEND Review, the Department for Education announced that various elements of the SEND and Alternative Provision Review Improvement Plan would be tested over a two-year period, underpinned by the three overarching aims identified in the Review:

- A better experience of the system for families
- Better outcomes for young people with SEND
- A cost effective, sustainable system.

Progress towards a standard, digitised Education, Health and Care Plan (EHCP) is well underway.

Our education services continue to receive many referrals due to the society's reputation for providing good specialist services. It is this specialism that has enabled our schools and college to maintain a strong strategic position in the Northeast. They continue to operate as key strategic players in collaboration with others, including working with local authorities to develop and deliver local strategies. They continue to provide for some of the most complex learners in the region, many have been excluded or are not in education, employment or training (NEET) for several years, mainly due to extreme levels of dysregulation. The Society education services are vibrant, ambitious provisions, they embrace change, attract new referrals and continue to offer real value for money for the public purse. Our services at Aycliffe School, Kiora Hall School, Mackenzie Thorpe Centre, Thornhill Park School and Thornbeck College (FE provision), continue to transform the lives of autistic and neurodivergent learners. The quality of education within all NEAS services is excellent, learners participate in excellent quality individually tailored learning programmes that prepare them for the next stage of their educational journey. All the above education services are currently **rated as "good" by Ofsted.**

Our social and vocational programmes provide invaluable opportunities for autistic and neurodivergent people to develop their potential and expand what they know, understand and can do. Individuals follow their person-centred programmes. A wide range of meaningful vocational and social activities are offered, which include meal preparation, shopping, woodwork, cider making, crafts, community-based activities, sensory activities, retail experience, ground maintenance, horticulture and music.

As we continue to experience significant growth within our charity, we have seen an impressive increase in the number of referrals across our education and care services. To effectively manage this growth, we were pleased to welcome new Trustees to our board. Their expertise is invaluable as we navigate this exciting phase and work to strengthen our governance framework.

In line with our growth, we have made substantial investments in developing new IT systems. These systems will not only support our growing infrastructure but also assist us in the ongoing digitalisation of our operations, ensuring we remain efficient and compliant with industry standards.

We pride ourselves on maintaining a diverse workforce, and our initiative to sponsor overseas staff has significantly bolstered our recruitment efforts. This diversity enriches our organisation and enhances our ability to support more children, young people and adults.

As we move forward, we must also adapt to changes in employment law. We are closely collaborating with our legal team to address the new employee rights bill that is currently out for consultation. Additionally, we are exploring the possibility of changing our financial year and becoming VAT registered, which will further align our practices with compliance standards.

Our Employment Futures team have been working hard and over the past twelve months have achieved the following outcomes:

- Commenced four new employment projects funded through UKSPF
- Replaced revenue from the end of ESF with an increased revenue from UKSPF
- Retained experienced staff following the end of Youth Employment Service and Diversity NE projects due to end of funding
- Engaged and continuing support for 316 participants on UKSPF projects across 5 local authority areas
- Mentoring support for University Students has increased to 32 students
- Continuing our Access to Work provision, thanks to which 15 participants have remained in work.

Over the past year, the Marketing Team at NEAS has executed impactful campaigns that effectively raised awareness, boosted engagement, and advanced the Society's mission. A highlight was the Everyday Equality campaign, which shed light on the lived experiences of autistic and neurodivergent individuals while advocating for equal access in crucial areas such as education, travel, employment, and healthcare. This campaign garnered extensive regional and national media coverage. We engaged with over 150 schools and 35 businesses by providing tailored toolkits, to build long-term partnerships, and driving increased demand for our training services.

Another standout achievement was the Acceptance campaign during Autism Acceptance Month, which reached over 1.2 million people through digital and traditional media channels. Additionally, our young Autism Activists' film, *'Let Me Be Me'*, earned two silver medals at the prestigious National Charity Smiley Charity Film Awards in London.

We continued to build on our position with generous regional businesses and roll out of our corporate programme. This resulted in us receiving generous support with a wide range of projects in the year under review. We are extremely grateful to all of the North East businesses that supported us, and who really helped us to make a difference.

Our fabulous community of supporters undertook all manor of different activities in aid of the charity, netting over £18k for us through their own cycling challenges, marathons, hikes, airsoft, cage fight, beauty pageant and wrestling events – to name a few. General and in-memory donations, regular giving, campaigns and merchandise sales made up the remainder of our gifts and donations through community, event and online contributions – reaching almost £13k for the year.

Within the period, we were able to support many voluntary funded projects and programmes (including New Warlands Farm Enterprise; various Employment Futures programmes through UKSPF; Family Development toddler groups, autism hubs, BAME work and autism activists; and Education Bikeability, garden and IT projects) - through significant grant aid and new contracts to the value of over £1.5M.

Our Family Development Service launched new mini advice hubs in two areas of Durham, providing much needed support to families. A new parent and toddler group was launched in Newcastle, working alongside the pre school diagnostic team. We have provided support for over 600 families through our autism support hubs in North Tyneside and Newcastle and supported over 45 pre-schoolers at our parent and toddler groups. We have increased our online family support platform to a community of over 5000 family members and supported an average of 600 enquiries to the organisation. We delivered monthly support webinars to 100 individuals around emotional wellbeing of autistic children. Our activists created an animation to be used with our staff, which went on to win an award. Our three-year curiosity project with the life science centre reached its completion and went on to acquire funds to continue running our monthly science club.

We have been working closely with new partners including the Locomotion Museum, Dalton Park Shopping Outlet, Queen Elizabeth Children's Department, North Pennines Trust and Tyne and Wear Museums, to achieve our autism acceptance award. We also introduced our gold plus awards, for those organisations which show consistently outstanding good practice. Work has been ongoing with members of the BAME community to set up support sessions for families from local mosques.

The successful delivery of our fourth Acceptance Matters conference took place in May 2024, highlighting autistic wellbeing, autism and employment, communication as autistic parents, and understanding autistic experience.

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 12.2% to £35,632,174 (2023: 12.9% to £31,514,278) while total expenditure increased by 9.6% to £33,832,385 (2023: 18.7% to £30,880,947) to produce net income for the year of £1,529,579 (2023: £633,331). Income has increased due to the increased number of service users. Expenditure has increased due to additional staffing costs to meet the needs of these additional service users and due to the increased cost of living. It should be noted that the total income includes £666,199 (2023: £843,557) of grants and donations.

At 30th April 2024 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £3,142,000 (2023: £2,945,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Total unrestricted accumulated funds at 30th April 2024 are £28,562,192 (2023: £27,259,181). The Society intends in the future to use its funds, less the amounts set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. We are still seeking to sell a land holding at Carley Hill, Sunderland. This will afford us the opportunity to consolidate and stabilise our finances and possibly reduce/repay our borrowings, but in doing so we will ensure that going forward we hold a sufficient level of free reserves so as to sustain the Society's long-term operations.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £223,849 (2023: £81,004).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2023/2024	2022/2023
Total Income growth	12.2%	12.9%
Debtor's days outstanding	24 days	30 days

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 30th April 2024 this amounted to £5,983,000 (2023: £5,147,000). The policy is reviewed by the Trustees as part of the strategic planning process.

At 30th April 2024, excluding fixed assets and the Retirement Security Plan fund, there were unrestricted reserves of £6,630,433 (2023: £5,091,450).

At 30th April 2024 the company held cash balances of £6,652,130 (2023: £5,257,683), which is offset by a bank loan of £1,118,501 (2023: £1,207,967) and £22,917 (2023: £72,917) of other loans. The bank loan was refinanced in December 2022 with a term of three years based on 1.9% above the bank's base rate.

Restricted funds at 30th April 2024 were £32,761 (2023: £71,193).

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment. **The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and** shares, property, or any other investment. The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, Governance and Management

Trustees
The Trustees who served during the year and up to the date of signing are
Dr Rakesh Chopra OBE (Appointed Chair 01.05.2023)
Jillian Crumbie
John Hodgson - resigned 28.11.2023
David Parker
Lisa Waller
Michael Cattermole – appointed 19.06.2023; resigned 16.11.2023
Mehrban Sadiq – appointed 27.06.2023
Nicola Leonard – appointed 04.07.2023
Nick Hobdey – appointed 04.09.2023
Stephen Eyres - appointed 12.01.2024
Bob Nicholson – appointed 27.03.2024
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew, and Tyne and Wear Autistic Society was incorporated and registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the **Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism** Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day-to-day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society.

The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society, but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision-making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition, they are supplied with relevant Charity Commission guidance **documents including the Commission's "Strategy for** dealing with Safeguarding Children and Vulnerable Adults Issues in **Charities".**

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 30th April 2024 there were 117 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee **received remuneration in the year. Details of Trustees' expenses and related party transactions are** disclosed in note 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- Wage inflation, per the ONS, rose to 8.9% in 2023 from 7.4% in 2022. Indications are that the peak is now over however the high cost of living continues to add pressure for pay rises and is exacerbated by shortages of suitable candidates in the job market.

Section 172 Stakeholder engagement

The Charity understands that success is driven by strong relationships and endeavours at all times to foster and strengthen its relationships with the Families of the service users, the staff and other stakeholders. The Board of Trustees consider that through their strategic planning and decision making they have acted in a way that is most likely to promote the success of the charity for the benefit of both the service users and all the stakeholders.

Clients and Funding Providers

The charity works closely with the NHS, Government Departments, local authorities and our generous donors and grant funders to ensure that our service delivery meets their requirements and our charitable objectives.

Suppliers

The Charity engages regularly with our banking and technology suppliers to review performance, plan development, and stay current in an ever-changing technological world. The Charity maintains a strong relationship with our suppliers especially the staffing agencies that have been essential in maintaining staffing levels during and post covid.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Equality, Diversity, and Inclusivity

Accessibility and Inclusivity are at the heart of everything at NEAS and our recruitment policies, staff training, and internal policies are based on promoting equality.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Environmental SECR reporting around carbon emissions

The energy results for energy usage in property for the year, the comparison figures and the square footage of the office buildings, service user homes, schools and farms are as yet not available. Due to the number of residential homes and other buildings used for the Society, it is a large undertaking to collate the information required and the Society is working on the collation of this information.

The estimated usage for **2023, based on the Electricity and Gas supplier's figures of annual consumption, was**
Gas 2,884,468 kwh
Electricity 871,134 kwh

Transport figures are for our fleet of minibuses and other vehicles used for the transport of the service user. The figures are only available for full years Jan to Dec and do not include business travel or private milage CO2 emissions.

NEAS Projected fleet emissions 2024
Vehicle days 29,664
Average CO2 163
Annual Tonnes CO2 281.17

NEAS Projected fleet emissions 2023
Vehicle days 33,703
Average CO2 165
Annual Tonnes CO2 328.29

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint CLA Evelyn Partners Limited as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees



Dr Rakesh Chopra OBE (Chairman of Trustees)

Date: 23 January 2025

Independent Auditor's Report to the Members of North East Autism Society

Opinion

We have audited the financial statements of North East **Autism Society (the 'charitable company') for the year ended 30** April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

•give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

•have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

•have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- **the information given in the trustees' report, which includes the strategic report and the directors' report** prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- **the strategic report and the directors' report included within the trustees' report have been prepared in** accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course **of the audit, we have not identified material misstatements in the strategic report or the directors' report included within** the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- **certain disclosures of trustees' remuneration specified by law are not made; or**
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

- **As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of** the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- **In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability** to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We obtained am understanding of the legal and regulatory framework applicable to the company itself and the industry in which it operates. We identified area of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Charities Act 2011, the Companies Act 2006. UK GAAP (FRS 102), UK Care Standards as defined by the Care Quality Commission and the Education Framework under the Education and Inspections Act 2006. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements.

Our audit procedures included:

- obtaining an understanding of the nature of the sector in which the charitable company operates, including the legal and regulatory framework.
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Assessing the risk of management override of controls, including testing a sample of journal entries.
- Undertaking inquiries of management and those charged with governance about their own identification and assessment of instances of fraud and non-compliance with laws and regulations.
- Inspecting correspondence with the charitable company's' regulatory bodies, for example Ofsted and the CQC.
- Challenging the assumptions and judgements made by management in their key accounting estimates, principally the assumptions used in the valuation of the defined benefit pension liability.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C. Henderson

Craig Henderson (Senior Statutory Auditor)

For and on behalf of CLA Evelyn Partners Limited

17 Queens Lane

Newcastle upon Tyne

NE1 1RN

28 January 2025

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th April 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and grants	2	22,233	643,966	666,199	843,557
Charitable activities	3	34,324,185	-	34,324,185	30,469,688
Other trading activities	4	147,941	-	147,941	120,029
Investment income	5	223,849	-	223,849	81,004
Total income		34,718,208	643,966	35,362,174	31,514,278
Expenditure on:					
Cost of raising funds		209,210	-	209,210	178,310
Expenditure on charitable activities	6	32,940,986	682,399	33,623,385	30,702,637
Total Resources Expended		33,150,196	682,399	33,832,595	30,880,947
Net incoming before transfers		1,568,011	(38,432)	1,529,579	633,331
Gross transfer between funds	20	-	-	-	-
Comprehensive income		1,568,011	(38,432)	1,529,579	633,331
Other comprehensive income					
Actuarial gain / (loss)	24	(265,000)	-	(265,000)	(261,000)
Net movement of funds		1,303,011	(38,432)	1,264,579	372,331
Fund Balances Brought Forward 1st May 2023	20	27,259,181	71,193	27,330,374	26,958,043
Balances carried forward at 30th April 2024	20	28,562,192	32,761	28,594,953	27,330,374

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the year ended 30th April 2024

BALANCE SHEET

	Note		2024		2023
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15		21,962,820		22,167,731
Current Assets					
Debtors	16	4,488,880		4,139,508	
Cash at bank and in hand		6,652,130		5,257,683	
		11,141,010		9,397,191	
Creditors					
Amounts falling due within one year	17	(4,508,877)		(4,211,631)	
NET CURRENT ASSETS			6,632,133		5,185,560
TOTAL ASSETS LESS CURRENT LIABILITIES			**28,594,953**		**27,353,291**
Creditors					
Amounts falling due after more than one year	19		(-)		(22,917)
Net Assets excluding pension asset / (liability)			**28,594,953**		**27,330,374**
Pension asset / (liability)	24		-		-
NET ASSETS INCLUDING PENSION ASSET / (LIABILITY)			**28,594,953**		**27,330,374**
The funds of the charity:					
Unrestricted funds:					
General funds	20		28,562,192		27,259,181
Pension Reserve	20		-		-
			28,562,192		27,259,181
Restricted funds:	20		32,761		71,193
TOTAL FUNDS			**28,594,953**		**27,330,374**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 23 January 2025 and signed on their behalf.



Chairman of Trustees
Dr Rakesh Chopra OBE (Chairman of Trustees)

Company Number 02859620

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the year ended 30th April 2024

STATEMENT OF CASH FLOWS

	Note:	2024 £	2024 £	2023 £	2023 £
Cash used in operating activities	22		2,105,176		613,732
Purchase of tangible fixed assets		(820,112)		(1,476,787)	
Interest income		223,849		81,004	
Cash (used in) investing activities			**(596,263)**		**(1,395,783)**
Cash flows in financing activities					
Repayment of borrowing		(114,466)		(154,180)	
Cash used in financing activities			**(114,466)**		**(154,180)**
Decrease in cash in the year			1,394,447		(936,231)
Cash at the beginning of the year			5,527,683		6,193,914
Total cash at the end of the year			**6,652,130**		**5,257,683**

NOTES TO THE ACCOUNTS

Note 1 Accounting Policies

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

Accounting convention

The financial statements are prepared under the historical cost convention.

Basis of preparation

The 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 UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern

The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. **Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves** policy.

The Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the SoFA when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. 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.

Where there are performance related conditions attached to any grants or donations, income is recognised when the **conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence** that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment becomes probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Please refer to the **Trustees' annual report for more information about their contribution.**

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- **Costs of raising funds** comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- **Expenditure on charitable activities** 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.
- Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll, **and governance costs which support the charity's activities.** These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, and other equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor and are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold buildings	2%
Lodges	4%
Furniture and fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Fees in advance
Fees received during the year in respect of periods after 30th April 2024 the year end are included with creditors.

Financial Instruments
The charity has elected to apply the provisions of **section 11 'Basic Financial Instruments' of FRS102,** in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities, or equity instruments.

Pension schemes

Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 30th April 2024 membership totalled 904. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the year.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 30th April 2024 membership totalled 116, comprising 51 members with deferred benefits and 65 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under circumstances.

Critical accounting estimates and assumptions

The key accounting estimate relates to the valuation of the defined benefit pension obligation. The Society has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including life expectancy, salary increases, and the discount rate on corporate bonds. Management estimates these factors in determining the net pension asset / liability as at the year end. The assumptions reflect historical experience and current trends. See note 24 for the disclosures relating to the defined benefit pension scheme.

Note 2 Income from donations and grants

	Note		2024 Total		2023 Total
		£	£	£	£
Restricted	20		643,966		820,291
Unrestricted:					
Donations and gifts		22,233		22,152	
Covid-19 grants		-		1,114	
			22,233		23,266
			666,199		**843,557**

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Note 3 Income from charitable activities - unrestricted

	2024 Total £	2023 Total £
Fees for the supply of services	34,179,788	30,352,513
Other income from charitable activities	144,397	117,175
	34,324,185	**30,469,688**

Note 4 Income from other trading activities - unrestricted

	2024 Total £	2023 Total £
Fundraising	100,065	84,305
Refreshment income	47,876	35,724
	147,941	**120,029**

Note 5 Investment Income - unrestricted

	2024 Total £	2023 Total £
Interest from deposit accounts	223,849	81,004
	223,849	**81,004**

Note 6 Analysis of expenditure on charitable activities

	Adult Services £	Children Services £	2024 Total £	2023 Total £
Staffing costs	14,230,114	10,041,646	24,271,760	21,437,164
Supplies and services	806,785	679,899	1,486,684	1,429,561
Premises costs	684,996	719,263	1,404,259	939,230
Transport costs	414,089	342,688	756,777	820,444
Administration	165,836	233,090	398,926	416,010
Bank loan interest	47,151	34,996	82,147	31,511
Depreciation	315,756	569,206	884,962	875,847
Governance costs	154,310	114,532	268,841	350,483
Support costs	2,334,140	1,734,888	4,069,028	4,402,387
	19,153,176	**14,470,209**	**33,623,385**	**30,702,637**

Expenditure on charitable activities was £33,623,385 (2023: £30,702,637) of which £32,940,987 (2023: £29,885,849) was unrestricted and £682,399 (2023: £816,788) was restricted.

Staff costs include agency staff of £963,949 (2023: £1,085,649) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Adult Services £	Children Services £	2024 Total £	2023 Total £
Costs	(19,153,176)	(14,470,209)	(33,623,385)	(30,702,637)
Fees for the supply of services	19,667,346	14,597,470	34,264,816	30,352,513
Net (cost) / surplus funded from other income	**514,170**	**127,260**	**641,430**	**(350,124)**

Note 8 Analysis of governance and support costs - 2024

	General Support £	Governance £	2024 Total £	Basis of apportionment
Staffing costs	2,419,927	120,061	2,539,988	Fee income
Supplies and services	816,382	26,131	842,513	Fee income
Premises costs	296,244	41,889	338,133	Fee income
Transport	74.303	3,042	77,345	Fee Income
Administration	301,775	8,785	310,560	Fee income
Legal and other professional fees	86,397	64,151	150,548	Fee income
Depreciation	121,876	4,783	126,659	Fee income
Pension finance cost	7,000	-	7,000	
Total	**4,123,904**	**268,841**	**4,392,745**	

Note 8 Analysis of governance and support costs - 2023

	General Support £	Governance £	2023 Total £	Basis of apportionment
Staffing costs	2,250,944	140,602	2,391,546	Fee income
Supplies and services	709,022	62,255	771,277	Fee income
Premises costs	743,270	42,710	785,980	Fee income
Transport	108,897	5,363	114,260	Fee Income
Administration	455,519	35,689	491,208	Fee income
Legal and other professional fees	83,526	58,749	142,275	Fee income
Depreciation	86,934	5,115	92,049	Fee income
Pension finance cost	3,000	-	3,000	
Total	**4,441,112**	**350,483**	**4,791,595**	

Note 9 Net income for the year is stated after charging:

	2024 £	2023 £
Operating leases - equipment	406,326	433,503
Depreciation	1,025,023	964,183
Bank Interest payable	-	-
Auditors' remuneration - Audit fees	58,600	26,400

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	23,349,485	20,425,951
Social security costs	1,950,434	1,710,773
Pension costs	494,574	473,740
	25,794,493	**22,610,464**

The number of employees whose emoluments for the year are above £60,000

	2024 No.	2023 No.
£60,000 - £70,000	5	3
£70,000 - £80,000	2	1
£80,000 - £90,000	1	-
£90,000 - £100,000	1	1
£100,000 - £110,000	-	-
£110,000 - £120,000	-	1
£120,000 - £130,000	1	-
	10	6

Pension costs in respect of these employees are £39,739 (2023: £27,161).

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management personnel were £310,394 (2023: £286,215).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,504 (2023: £2,011). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Adult services	469	453
Children services	405	381
Support services	38	40
Governance	2	2
	914	876

Please note that casuals are not classed as permanent staff and therefore are not included in the above numbers.

Note 12 Trustee remuneration and related party transactions

The Charity Trustees were not paid or received payment by way of remuneration in the year (2023: £nil), No Charity Trustee received expenses during the year (2023: £Nil). No Charity Trustee received payment for professional or other services supplied to the charity (2023: £nil)
There were no related party transactions (2023: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Note 15 Tangible Fixed Assets

	Freehold land and Buildings	Furniture Fixtures and Equipment	Computers	Motor Vehicles	Assets under Construction	Total
	£	£	£	£	£	£
Cost						
At 1st May 2023	26,381,141	3,619,324	950,291	8,613	-	30,959,369
Additions at cost	98,082	475,517	116,311	29,280	100,922	820,112
Transfers	-	26,805	-	-	(26,805)	-
Disposal	-	-	-	-	-	-
At 30th April 2024	**26,479,223**	**4,121,646**	**1,066,602**	**37,893**	**74,117**	**31,779,481**
Accumulated depreciation						
At 1st May 2023	6,190,693	2,026,271	568,573	6,101	-	8,791,638
Charge for the year	514,737	301,626	205,287	3,373	-	1,025,023
Disposal	-	-	-	-	-	-
At 30th April 2024	**6,705,430**	**2,327,897**	**773,860**	**9,474**	**-**	**9,816,661**
Net Book Value						
At 30th April 2024	**19,773,793**	**1,793,749**	**292,742**	**28,419**	**74,117**	**21,962,820**
At 30th April 2023	**20,190,448**	**1,593,053**	**381,718**	**2,512**	**-**	**22,167,731**

Note 16 Debtors

	2024	2023
	£	£
Fees Receivable	2,266,690	2,464,530
Prepayments and accrued income	2,216,486	1,668,958
Other Debtors	5,704	6,020
	4,488,880	**4,139,508**

Note 17 Creditors Amounts falling due within one year

	note	2024	2023
		£	£
Bank Loans		1,118,501	1,207,967
Sir Peter Vardy Foundation Loan		22,917	25,000
Deferred income	18	446,922	401,037
Trade creditors		1,330,455	1,329,186
Taxation and social security		649,941	588,713
Other creditors		40,097	973
Accruals		900,044	658,755
		4,508,877	**4,211,631**

Note 18 Deferred Income

	2024	2023
	£	£
Balance as at 1st May 2023	401,037	194,198
Amount released to income earned from charitable activities	(401,037)	(194,198)
Amount deferred in year	446,922	401,037
	446,922	**401,037**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of four weekly, and quarterly invoices that fall over two financial years.

Note 19 Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank Loans	1,118,501	1,207,967
Sir Peter Vardy Foundation Loan	22,917	47,917
Total indebtedness	1,141,418	1,255,884
less due within one year	(1,141,418)	(1,232,967)
Due in more than one year	-	**22,917**

A bank loan due of £1,118,504 relates to a Barclay's facility secured on various properties including New Warlands Farm and the "Aycliffe Centre". The loan had a final balloon payment due on 24th January 2023. In December 2022 the loan was refinanced with the term of three years, instalments are circa 13,302 (2023: £14,300) per month including interest with a single final balloon repayment in January 2026. Interest due is 1.90% above the bank's base rate and with the reduction in base rate in the last year the amount of instalments have decreased accordingly.

In April 2015 a £200,000 interest free ten-year loan was received from the Sir Peter Vardy Foundation, this loan is repayable from 2017 to 2025.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds - 2024

	1st May 2023	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	27,259,181	34,718,207	(33,150,196)	(265,000)	-	28,562,196
Pension Reserve	-	-	(265,000)	265,000	-	-
Total	**27,259,181**	**34,718,207**	**(33,415,196)**	-	-	**28,562,192**

Unrestricted funds of £28,562,192 include tangible fixed assets of £21,962,820 and a loan balance of £1,141,418 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in unrestricted funds - 2023

	1st May 2023	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	27,259,181	30,693,987	(30,064,159)	(261,000)	-	27,259,181
Pension Reserve	-	-	(261,000)	261,000	-	-
Total	**27,259,181**	**30,693,987**	**(30,325,159)**	-	-	**27,259,181**

Unrestricted funds of £27,259,181 include tangible fixed assets of £22,167,731 and a loan balance of £1,255,883 which relates to funding for fixed asset purchases and improvements.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2024

Analysis of movement in restricted funds - 2024

	1st May 2023	Income	Expenditure	Transfers	Funds 30th April 2024
	£	£	£	£	£
Depart of Ed - Post 16s Grant	11,014		(11,014)	-	-
Tesco Little Helps / Groundworks	2,500	-	(2,500)	-	-
Youth Futures Foundation	-	63,856	(63,856)	-	-
DWP - Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority NWLWP – NWF phase 1	41,883	-	(41,883)	-	-
Northumberland, Tyne, and Wear Community Foundation	9,946	-	(9,946)	-	-
Greater Aycliffe & Middridge Partnership	3,350	-	(3,355)	-	-
Grants & Funding for NWF Development	-	41,882	(41,882)	-	-
Community Foundation	-	4,762	(2,381)	-	2,381
The Balinger	-	10,000	(5,000)	-	5,000
Autism Hub	-	7,469	(4,979)	-	2,490
National Lottery	-	20,000	(13,333)	-	6,667
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	-	117,235	(117,235)	-	-
Gateshead MBC - Gateshead UKSPF	-	35,916	(35,916)	-	-
Durham County Council – Befriending Service	-	6,620	(4,920)	-	1,700
South Tyneside Council UKSPF – Neurodivergent Employment Service	-	10,842	(10,842)	-	-
North of Tyne Combined Authority – UKSPF Empower Works NE	-	10,611	(10,611)	-	-
Newcastle Fund Small Grants	-	4,972	(3,729)	-	1,243
Dept of Ed – Grant funding	-	10,358	(10,358)	-	-
Big Lottery	-	6,300	(3,150)	-	3,150
Frazer Trust	-	1,500	(1,000)	-	500
W A Handly Charity Trust	-	1,000	(667)	-	333
Percy Bilton	-	4,997	(3,331)	-	1,666
Northumbrian Water	-	7,500	(-)	-	7,500
Other	2,500	1,732	(4,100)	-	-
Total	**71,193**	**643,967**	**(682,399)**	**-**	**32,761**

Analysis of movement in restricted funds - 2023

	1st May 2022	Income	Expenditure	Transfers	Funds 30th April 2023
	£	£	£	£	£
Depart of Ed - Post 16s Grant	10,968	9,944	(9,898)	-	11,014
The Charles Sharland Trust	10,000	-	(10,000)	-	-
Mercers Trust	7,500	-	(7,500)	-	-
Darlington Building Society	15,000	-	(15,000)	-	-
Tesco Little Helps / Groundworks	5,000	-	(2,500)	-	2,500
Move on Tyne & Wear	-	110,738	(110,738)	-	-
Youth Futures Foundation	-	179,478	(179,478)	-	-
Diversity Project - DWP	-	184,690	(184,690)	-	-
Diversity Project - North of Tyne Combined Authority	-	121,159	(121,159)	-	-
NWLWP – North of Tyne Combined					

Authority – NWF phase 1	-	108,117	(66,234)	-	41,883
Dep of Ed – Post 16s and capital grants	-	16,254	(16,254)	-	-
BBC Children in Need – Science Group Life Centre	-	8,290	(8,290)	-	-
North Tyneside Voluntary Voda	-	21,002	(21,002)	-	-
Northumberland, Tyne, and Wear Community Foundation	-	9,946	-	-	9,946
Greater Aycliffe & Middridge Partnership	-	6,705	(3,355)	-	3,350
Other	19,222	43,968	(60,690)	-	2,500
Total	**67,690**	**820,292**	**(816,788)**	**-**	**71,193**

Name of restricted fund

Dept of Education Post 16s Grant	Post 16s Education
Tesco Little Helps / Groundworks	Family development youth group
Youth Futures Foundation	Grant to deliver employer ability service
DWP - Diversity Project	Grant to deliver employer ability service
North of Tyne Combined Authority Diversity Project	Grant to deliver employer ability service
North of Tyne Combined Authority NWLWP – NWF phase 1	NWF Phase 1 – Planning and Demolition works
Northumberland, Tyne and Wear Community Foundation	Autism Activists Group
Greater Aycliffe & Middridge Partnership	Grant for Education projects
Grants & Funding for NWF Development	Grants & Funding for NWF Development
Community Foundation	Grant for Family Development
The Balinger	Grant for Family Development
Autism Hub	Grant for Family Development
National Lottery	Grant for Family Development
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	Grant to deliver employer ability service
Gateshead MBC - Gateshead UKSPF	Grant to deliver employer ability service
Durham County Council – Befriending Service	Grant for Befriending Service
South Tyneside Council UKSPF – Neurodivergent Employment Service	Grant to deliver employer ability service
North of Tyne Combined Authority – UKSPF Empower Works NE	Grant to deliver employer ability service
Newcastle Fund Small Grants	Grant for Family Development
Dept of Ed – Grant funding	Grants & funding for Pupil Premium and Education
Big Lottery	Bikeability Grant
Fraser Trust	Grant for Family Development
W A Handly Charity Trust	Grant for Family Development
Percy Bilton	Grant for Post 16s Education
Northumbrian Water	Grant for NWF Farm to create wetland

Note 21 Analysis of assets and liabilities between funds

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	21,962,820	-	-	21,962,820
Current Assets	11,179,442	-	(38,432)	11,141,010
Creditor: amounts falling due within one year	(4,508,876)	-	-	(4,508,876)
Creditor: amounts falling due after more than one year	-	-	-	-
Pension Asset	-	-	-	-
Total	**28,633,386**	**-**	**(38,432)**	**28,594,954**

Prior year

Fixed Assets	21,167,731	-	-	21,167,731
Current Assets	9,325,997	-	71,193	9,397,191
Creditor: amounts falling due within one year	(4,211,630)	-	-	(4,211,630)
Creditor: amounts falling due after more than one year	(22,917)	-	-	(22,917)
Pension Asset	-	-	-	-
Total	**27,259,181**	**-**	**71,193**	**27,330,374**

Note 22 Reconciliation of surplus income to net cash inflow from operating activities

	2024	2023
	£	£
Net Comprehensive Income	1,529,579	633,331
Add back depreciation charge	1,025,023	964,183
Deduct interest income shown in investing activities	(223,849)	(81,004)
(Increase) / Decrease in Debtors	(349,372)	(1,127,877)
Increase /(Decrease) in Creditors	388,795	486,099
Company pension contributions	(258,000)	(258,000)
Pension scheme interest cost	561,000	375,000
Pension Scheme interest return	(568,000)	(378,000)
	2,105,176	**613,732**

Note 23 Operating Lease commitments

As at 30th April 2024 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2024	2023
	£	£
Operating Equipment		
Leases which expire within 1 year	210,279	196,374
Leases which expire within 2-5 years	356,732	102,452

	2024	2023
	£	£
Land and Buildings		
Leases which expire within 1 year	104,831	154,791
Leases which expire within 2-5 years	97,918	183,749
Leases which expire over 5 years	348,333	367,333

Note 24 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the year ending 30th April 2025 are expected to be £258,000.

A full actuarial valuation of the Plan was carried out as at 1 May 2022 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 30/04/2024	At 30/04/2023
Discount rate	5.30%	4.90%
Inflation assumption (RPI)	3.40%	3.20%
Inflation assumption (CPI)	2.70%	2.50%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.40%	3.20%
Pension earned between 6/4/1997 and 30/4/2005	3.40%	3.20%
Pension earned after 30/4/2005	2.50%	2.50%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:

	At 30/04/2024	At 30/04/2023
Retiring today – Males	19.9	20.5
Retiring today – Females	22.3	22.9
Retiring in 20 years time - Males	21.1	21.8
Retiring in 20 years time - Females	23.7	24.4

The assets in the scheme were:

	Value at 30/04/2024 £000's	Value at 30/04/2023 £000's
Equity	3,303	2,838
Bonds	7,877	8,447
Cash	242	315
Fair Value of scheme assets	**11,422**	**11,600**
The actual return on assets over the period was:	**(167)**	**(996)**
Present value of funded obligations	(8,280)	(8,655)
Fair value of scheme assets	11,422	11,600
Surplus / (deficit) in funded scheme	**3,142**	**2,945**
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses) (Irrecoverable surplus)	3,142	2,945
Net assets / (liability) in balance sheet	-	-

Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	30/04/2024 £000's	30/04/2023 £000's
Benefit obligation at beginning of year	8,655	11,154
Current service cost	-	-
Interest cost	417	331
Contributions by plan participants	-	-
Actuarial (gains) / losses	(523)	(2,538)
Benefits paid	(269)	(292)
Past service cost	-	-
Settlements	-	-
Curtailments	-	-
Business combinations	-	-
Exchange rate	-	-
Benefit obligation at end of year	**8,280**	**8,655**

Reconciliation of opening and closing balances of the fair value of scheme assets

	30/04/2024 £000's	30/04/2023 £000's
Fair value of plan assets at beginning of year	11,600	12,630
Interest income on plan assets	568	378
Return on assets, excluding interest income	(735)	(1,374)
Contributions by employers	258	258
Contributions by plan participants	-	-
Benefits paid	(269)	(292)
Plan administrative cost	-	-
Business combinations	-	-
Settlements	-	-
Exchange rate	-	-
Fair value of Plan assets at end of year	**11,422**	**11,600**

The amounts recognised in the statement of financial activities

	30/04/2024 £000's	30/04/2023 £000's
Service cost - including current & past service costs, settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	(7)	(3)
Total credited to net incoming resources	**(7)**	**(3)**

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	30/04/2024 £000's	30/04/2023 £000's
Actuarial (gain)/losses on the liabilities	(523)	(2,538)
Return on assets, excluding interest income	735	1,374
Change in the amount of surplus that is not recoverable, excluding interest income	53	1,425
Total remeasurement of the net defined benefit liability (asset) to interest income	**265**	**261**

Sensitivity analysis

	Impact on Plan Liabilities	
	30/04/2024	30/04/2023
	£000's	£000's
Discount rate - increase by 0.25%	(239)	(272)
Rate of inflation (RPI) - increase by 0.25%	159	177
Assumed life expectancy at age 65 - increase by 1 year	279	260

Please note that extrapolation of the sensitivity analysis beyond the ranges shown may not be appropriate.

Estimation of next period's surplus or (deficit)

	30/04/2025
	£000's
Service cost - including current & past service costs, settlements	-
Service cost - administrative cost	-
Net interest on the net defined benefit liability	(5)
Total expense	(5)

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to new members on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan, including making decisions regarding the Plan's funding and investment strategy, in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as: market (investment) risk; interest rate risk; inflation risk; currency risk; and longevity risk.

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Information about the valuation of the defined benefit obligation at the accounting date Plan

The most recent formal actuarial valuation of the Plan was as at 1st May 2022.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2022 revealed a funding deficit of £1.4m. In the Recovery Plan dated 21st July 2023, it is stated that the statutory funding objective at the valuation date was not met. However, the Trustees allowed for post valuation experience which showed that the Plan was no longer in a deficit position, and hence no deficit recovery contributions were required.

In accordance with the Schedule of Contributions dated 21st July 2023 the Society is expected to pay contributions to the plan, to further mitigate any equity and mis-match investment risk, of £258,000 per annum until 1 May 2025. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plan;s next actuarial valuation is due at 1st May 2025.

In addition, the Society is expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 63 years. The average duration of the liabilities is approximately 12 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 25% in return seeking assets and 75% in matching assets through **bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.**

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities. The plan does not hold any ordinary shares issued or property occupied by the Society. The growth assets held are expected to provide protection over inflation in the long term.

NORTH EAST AUTISM SOCIETY
CONTACT INFORMATION
For the year ended 30th April 2024

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autism society

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