

north east  
**autism** society

# TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements  
Period Ended 31<sup>st</sup> March 2025

Registered Charity No: 1028260  
Registered Company No: 02859620

**NORTH EAST AUTISM SOCIETY**  
**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**For the period ended 31<sup>st</sup> March 2025**

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**NORTH EAST AUTISM SOCIETY**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY**  
**For the period ended 31<sup>st</sup> March 2025**

**NEAS Vision statement: "A society where autism is understood, inclusion is the norm, and every neurodivergent person can lead a fulfilling life."**

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 (Chair)  
Jillian Crumbie  
David Parker  
Lisa Waller  
Mehrban Sadiq  
Nicola Leonard  
Nick Hobdey  
Stephen Eyres  
Bob Nicholson  
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:

S&W Audit, 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

**NORTH EAST AUTISM SOCIETY  
TRUSTEE'S REPORT  
For the period ended 31<sup>st</sup> March 2025**

**Report of the Trustees for the period ended 31<sup>st</sup> March 2025**

**Financial Statements**

The Trustees present their report and accounts for the period ending 31<sup>st</sup> March 2025.

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 01<sup>st</sup> May 2024 to 31<sup>st</sup> March 2025 has been both challenging and rewarding for the Charity. There was a change of year end to 31<sup>st</sup> March meaning these accounts are for 11 months only with the 12 months to April 2024 as comparison. The Charity was out of sync with national government and local government where the majority of our income originates and to whom we report. These include:

- HMRC for payroll
- LAs for contracts and service fee increases
- DWP for quarterly returns
- ONS for quarterly returns
- Grant funders for applications, budgets, and submissions

There was a change in our reporting structure from 'Adults and Children' to 'Care and Education'. The Society has had separate departments for Care and Education for twenty years and following discussions with our auditing partners S&W Audit. The decision was taken to report on that basis.

Following the government's decision to make school fees vatable, the Society applied for VAT registration (Registration number GB 483 7209 69). As a major part of NEAS income is outside the scope of VAT, all income streams are calculated separately for recovery of input VAT. Input VAT is not recoverable on income streams that are not subject to output VAT and therefore the input VAT on these purchases is shown as non-recoverable VAT within these accounts.

The NEAS Vision statement: "A society where autism is understood, inclusion is the norm, and every neurodivergent person can lead a fulfilling life."

It has long been the desire of the trustees and management to make the Society more resilient to economic fluctuations by increasing the level of free reserves from a minimum of two months to three months to cover the Society's operating needs. Due to now being VAT registered, there is a necessary increase to cover the quarterly payment which is likely to be over £1m. This together with the effects of the pandemic, the cost-of-living crisis and the current economic fluctuations resulting from tariff wars and actual wars has strengthened the trustees and management's resolve and they are looking to achieve that position regarding free reserves over the next three years.

We are proud of our achievements, including maintaining high standards of care within all our children's and adult residential care homes. Ratings given by Ofsted and CQC respectively, reflect the high standards of care and support provided by our dedicated staff. All our children's and adult services are rated as Good by their respective regulators and two of our children's homes are judged to be Outstanding. Our children's homes are currently operating at full capacity. We have also been successful in our application to provide three registered children homes in Redcar and Cleveland. Over the last 12 months there have been many developments within Independent Supported Living (ISL) services with two additional services in County Durham. Our Short Break Service at NWF continues to increase in size, supporting over sixty individuals and their families.

Ofsted inspections took place as follows:

- Belford (inspection took place in September 2024) rated Good
- Braemar (inspection took place November 2024) rated Good
- Tunstall (inspection took place December 2024) rated Good
- Cedar House (inspection took place March 2025) rated Outstanding

## NORTH EAST AUTISM SOCIETY

### TRUSTEE'S REPORT

#### For the period ended 31<sup>st</sup> March 2025

A new ISL opened in Shildon in April 2025 (Sunnydale) and houses one service user. It is a shared service with Doxford Close, Newton Aycliffe and staff work between the two units. There are now 17 ISL units in total.

Our recent bid to tender for the management of three new children's residential care homes in Redcar and Cleveland was successful. The local authority has purchased and refurbished three bungalows and assessments have been carried out for three children who will live in the bungalows (one child per bungalow). We will provide a team of staff to care for the children. There is the potential that more than one child could live in the bungalows at some time in the future.

The Growing Futures public appeal was launched on 17 February to raise £1 million to help fund the New Warlands Farm project. The Farm will be developed into a unique visitor destination which will provide work placements and opportunities for autistic and neurodivergent people.

Sir Peter Vardy has pledged £500,000, getting us halfway to our goal. The hope is that other businesses and organisations will match his pledge and help us reach the £1 million target.

You can find out more about the appeal and how businesses can help at:

<https://www.ne-as.org.uk/growing-futures/> and see our news coverage in the Northern Echo:

[Sir Peter Vardy's charity plea: 'Match my £500k to change lives' | The Northern Echo.](#)

The Growing Futures appeal is our most ambitious as a charity to date, and it will be a Society wide effort to make this vision into a reality.

You can read the full story here:

<https://www.itv.com/watch/news/on-the-farm-where-autistic-people-are-given-a-chance-at-employment/tpv5swg>

Following the felling of the Sycamore Gap tree, The National Trust announced that 49 'Trees of Hope' Sycamore Gap saplings were to be gifted to individuals, groups and organisations across the UK. Nearly 500 applications were received for the 49 saplings and NEAS were honoured to be announced as one of those recipients. The sapling will be planted in an appropriate place at the New Warlands Farm site once building works have been completed.

CEO John Phillipson was invited to give evidence on the Autism Act 2009 by the House of Lords Committee in April 2025. Following oral evidence given, supporting written and filmed evidence was emailed to the Committee for consideration. The Committee was appointed by the House of Lords on 30 January to scrutinise the impact and effectiveness of the Autism Act 2009 and examine related issues including the operation of the statutory guidance, and the implementation and effectiveness of the Autism Strategy. The Committee began hearing public oral evidence on 10 March. The Committee must report by 30 November.

With the introduction and roll out of a new practice delivery philosophy "STEP" in winter 2023 we revamped how our training looks and is delivered to include a robust induction that looks at how we best support autistic people using this model. We also looked at our existing staff training and have embedded STEP with the view to get our staff thinking proactively about the people they support as well as sharing good practice within those training sessions. Our STEP model has also been accredited by the Restraint Reduction Network as we renewed our accreditation for another year. As a team we continue to grow and learn as the cohort of service users we support shifts and changes. Looking ahead to the future we are looking at re-launching our external training offer to not only increase our income stream, but to also increase the knowledge and understanding of supporting autistic people within other organisations.

Our education services are recognised for their specialist expertise, attracting referrals from across the Northeast and maintaining a strong strategic presence in the region. Working closely with local authorities and partners, our schools and college support a diverse range of learners, many of whom have faced long-term exclusion or have been NEET due to significant levels of dysregulation. At the heart of everything we do is a person-centred approach, ensuring each learner's strengths, needs, and aspirations shape their learning journey.

To ensure a robust, high-quality provision, our staff receive ongoing specialist training to deliver a personalised approach for each learner. Learners engage in tailored programmes that prepare them for the next stage of their education while developing the skills, confidence, and resilience needed for adulthood and life beyond school, promoting positive long-term outcomes.

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For the period ended 31<sup>st</sup> March 2025**

All schools and the college are currently rated "good" by Ofsted, with two schools achieving outstanding ratings for the "behaviour and attitudes" area of inspection, reflecting the exceptional quality of teaching, personalised support, and transformative impact on learners' lives.

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 both our education and care services. To effectively manage this growth, we have continued 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 continued to make developments within IT systems. These systems 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.

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

- 2 UKSPF (United Kingdom Shared Prosperity Fund) funded provisions serving 60 participants in South of Tyne and 80 in North of Tyne, already getting more than 10 jobs secured for our participants against a target of 8 - with many more predicted;
- Successfully secured Trailblazer funding via North East Combined Authority (NECA), our biggest single project financially of around £875,000 which will see us supporting over 200 participants across 7 local authorities, including Durham and Sunderland, where we have not had any projects since around 2020.
- Strengthened our relationship with our delivery partner, Azure Charitable Trust, and together we are the only organisation to win the entire allotted amount across all funding opportunities.
- Retained experience staff, as well as recruiting a further 5 employment specialists to help us grow our support across the region.
- Continued to grow our mentoring for students within university, as well as employing 2 part time mentors to help us with our increase in numbers – numbering over 40 students.
- Continued to grow our Access to Work provision, ensuring that participants starting work are given full support whilst in work at the same time as increasing awareness to employers across the region

Over the past year, the Marketing Team at NEAS has delivered a series of impactful campaigns that raised awareness, deepened engagement, and furthered the Society's mission. A major highlight was World Autism Acceptance Month 2025 a global initiative promoting understanding, acceptance, and inclusion. Our campaign focused on making a meaningful difference for autistic people and their families in the North East, gaining support from communities, schools, and businesses, and securing widespread regional and national media coverage. We engaged with over 250 schools and 50 businesses, providing tailored toolkits to build long-term partnerships and increase demand for our training services.

Another standout achievement was the 'Acceptance' campaign during Autism Acceptance Month, which reached over a million people through digital and traditional media channels. We also recognised businesses and partners taking real action on inclusion through our Autism Acceptance Award that highlighted those employers embedding acceptance meaningfully in their work.

This year also brought national recognition for our young Autism Activists' film, 'Autism from the Inside' which won bronze in the People's Choice category at the Smiley Charity Film Awards in London, and we received The Northern Echo Business IQ Diversity and Inclusion Award for our work with regional businesses and partners.

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We have produced our first documentary about autism and airports. This documentary is part of a series called 'Hidden Barriers' looking at the challenges autistic people face in everyday life. Plans for future films will cover health, finance, entertainment, sport and schools. The documentary has gained strong traction across the UK aviation industry, reaching airports, airlines, and key bodies. It was shared with all UK airports, major airlines, Airports UK, the International Air Transport Association, and the Government's Aviation Accessibility Task Force.

We continued to build on our partnerships with generous regional businesses with the roll out of our corporate programme. This resulted in us receiving impressive in-kind support up to £400,000, focused towards our Growing Futures appeal (in the year under review). We are extremely grateful to all the North East businesses that supported us, and who really helped us to make a difference.

Our community fundraising delivered a fantastic £103,321 from programmed activity across the year, with standout contributions including the Great North Run and Cycling Challenge, which alone raised over £34,000. Other grassroots activities such as bucket collections added further to this total; in addition, general donations and in-memory donations provided vital support.

Beyond community events, other areas of giving made a strong impact. Online donations and regular giving helped to ensure sustainable income, while corporate support remained significant at over £27,400, reflecting strong partnerships with local businesses. Seasonal campaigns such as Christmas/Little Stars appeal towards the running of our Toddler Groups contributed over £10,000, providing both funds and visibility of our vital Family Development Services. Together, these combined streams of support reflect the generosity and commitment of our community, partners and supporters, generating vital income to sustain and expand our services.

Within the period, we were able to support many voluntary funded projects and programmes (including New Warlands Farm Enterprise; various Employment Futures programmes; Family Development toddler groups, autism hubs, and autism activists; Education gym equipment; and Care youth clubs and play equipment) - through significant grant aid and new contracts to the value of £1.2M.

In the year in focus, the Family Development Service supported over 600 families directly, providing vital guidance, advocacy, and opportunities for connection.

Our enquiry service handled hundreds of requests, particularly from Newcastle and Durham, covering education, emotional wellbeing, diagnosis, benefits, and housing. Autism hubs in Newcastle and North Tyneside continue to thrive, with growing engagement from ethnically diverse communities. Families sought help with EBSNA (Emotionally Based School Non-Attendance), anxiety, and burnout, reflecting gaps in wider provision. Feedback was outstanding, with 98% rating the hubs five stars and all participants recommending them to others.

Case work provided tailored support to families experiencing complex challenges, including trauma, housing issues, and safeguarding concerns. We worked closely with schools, health teams, and CYPS (Children and Young People's Service) to ensure children and parents received the help they needed. In early years, we launched an innovative partnership with the Great North Children's Hospital to reduce diagnostic waiting times and ran parent and toddler groups in Howdon, Meadowell, and Newcastle, supporting over 45 children.

Family Development's youth service celebrated success at the Smiley Film Awards with two silver awards and delivered the seventh science club in conjunction with the Life Science Centre, helping children rediscover confidence and joy in learning. Online, our platform grew to over 5,300 members, while monthly webinars ensured families nationwide could access knowledge and strategies.

We expanded the Autism Acceptance Award programme to include new partners and launched the Gold Plus Award. Additional achievements included professional training, podcasts, conferences, new resources, and becoming a delivery partner for the PINS (Partnerships for Inclusion of Neurodiversity in Schools) programme.

Other highlights and initiatives during the year include:

- A Halloween sensory trail was successfully hosted at New Warlands Farm;
- Makaton Awareness Training was made available to all staff to further support communication needs;
- Aycliffe School worked with The Bowes Museum on collaborative educational projects;

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- A Thornhill Park pupil raised £250 for the Freeman Hospital;
- Ongoing IT upgrades and innovations to strengthen digital systems and service delivery;
- Restructures of Education and Care salary frameworks to improve recruitment and retention;
- Continued work on the Gender Pay Gap, with transparent reporting and action planning;
- Ecology campaign with a focus on environmental sustainability across our services;

**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 12.6% (pro-rata) to £36,717,191 (2024: 12.2% to £35,362,174) while total expenditure increased by 14.7% (pro-rata) to £35,352,169 (2024: 10.4% to £33,839,595) to produce net income for the year of £1,365,021 (2024: £1,522,579). 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 £1,309,854 (2024: 666,199) of grants and donations.

At 31<sup>st</sup> March 2025 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £3,380,000 (2024: £3,142,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Total unrestricted accumulated funds at 31<sup>st</sup> March 2025 are £28,927,459 (2024: £28,562,192). The Society intends in the future to use its funds, less the amount set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. The land holding at Carley Hill, Sunderland has been sold subject to contract and the sale is expected to be complete in late 2025. The decision has been made to plough the proceeds into the capital costs of the Society's Growing Futures Project at New Warlands Farm.

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 £267,610 (2024: £223,849).

**Key Performance Indicators (KPI's)**

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

	2024/2025	2023/2024
Total Income growth	11.72%	12.2%
Debtor's days outstanding	45 days	24 days

**Designated Funds**

An amount of £500,000 has been designated for the development of NEAS facilities for Capital Projects.

**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 31<sup>st</sup> March 2025 this amounted to £6,720,555 (2024: £5,983,000). The policy is reviewed by the Trustees as part of the strategic planning process.

It has long been the desire of the Trustees and management to make the Society more resilient to economic fluctuations by increasing the level of free reserves from a minimum of two months to three months to cover the Society's operating needs. Due to now being VAT registered there is a necessity to increase the free reserves to cover the quarterly payment which is likely to be circa £1m. This together with the effects of the pandemic, the cost-of-living

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crisis and the current economic fluctuations resulting from tariff wars and actual wars has strengthened the Trustees and Managements resolve and they are looking to achieve that position over the next three years.

At 31st March 2025, excluding fixed assets, the loans, and the Designated Reserves, there were unrestricted reserves of £6,909,186 (2024: £6,490,715).

At 31st March 2025 the company held cash balances of £6,442,927 (2024: £6,652,130), which is offset by a bank loan of £501,758 (2024: £1,118,501) and £nil (2024: £22,917) 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 and has been fully repaid by August 2025.

Restricted funds at 31st March 2025 were £296,016 (2024: £32,761) and Designated funds £500,000 (2024: £Nil)

**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 (Chair)

Jillian Crumbie

David Parker

Lisa Waller

Mehrban Sadiq

Nicola Leonard

Nick Hobdey

Stephen Eyres

Bob Nicholson

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

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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 1<sup>st</sup> 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 31st March 2025 there were 116 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.

**Subsidiary Undertaking**

On the 8<sup>th</sup> October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31<sup>st</sup> March 2025 New Warlands Farm Enterprise Ltd was dormant.

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For the period ended 31<sup>st</sup> March 2025**

**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 9<sup>th</sup> March 2012.
- Wage inflation, per the ONS, has fallen to 5% from a high of 8.9% in 2023 however it is still above inflation, which impacts the society if Local authorities base their annual uplifts on the CPI. Although the peak is now over 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.

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**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 usage for the 12 months to August 2025, based on the Electricity and Gas supplier's figures of annual consumption, was

Gas 3,312,560 Kwh

Electricity 1,304,604 Kwh

Property square footage: 19,188

The comparative figures for 2024 were not available. The previous available usage figures for 2023, based on the Electricity and Gas supplier's figures of annual consumption, was

Gas 2,884,468 Kwh

Electricity 871,134 Kwh

Property square footage: 19,188

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 mileage CO2 emissions.

NEAS Projected fleet emissions for Jan to Dec 2024

Vehicle days 27,983

Average CO2 163

Annual Tonnes CO2 265.72

NEAS Projected fleet emissions for Jan to Dec 2023

Vehicle days 29,664

Average CO2 163

Annual Tonnes CO2 281.17

**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.

**NORTH EAST AUTISM SOCIETY  
TRUSTEE'S REPORT**

**For the period ended 31<sup>st</sup> March 2025**

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 S&W Audit 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: 19 December 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 period ended 31 March 2025 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the period 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's 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 contained within the trustees' annual report. 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

## **NORTH EAST AUTISM SOCIETY**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY For the period ended 31<sup>st</sup> March 2025**

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' Annual Report, which incorporates the Strategic Report and the Directors' Report prepared for the purpose 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' Annual 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 contained within the Trustees' Annual 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 set out on page 12, the trustees (who are also 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's 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

## **NORTH EAST AUTISM SOCIETY**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY**

#### **For the period ended 31<sup>st</sup> March 2025**

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 a general understanding of the charitable company's legal and regulatory framework through enquiry of management concerning their understanding of relevant laws and regulations, the entity's policies and procedures regarding compliance, and how they identify, evaluate and account for litigation claims. We also drew on our existing understanding of the charities industry and regulation.

We understand that the charitable company complies with the framework through:

- Directors comply with duties under the Companies Act 2006, including accurate record-keeping and annual filings.
- Trustees follow the Charities Act 2011, ensuring public benefit and submitting reports to the Charity Commission.
- The organisation is registered with the Care Quality Commission (CQC) and meets all fundamental standards of care.
- Safeguarding policies align with the Children Acts 1989 and 2004, with all staff trained in child protection.
- The organisation is subject to Ofsted inspections and maintains readiness through regular internal reviews.
- The Equality Act 2010 is followed to prevent discrimination and promote inclusion across all activities.
- Financial statements are prepared in line with SORP (FRS 102), ensuring transparency and accountability.
- All staff complete annual training and assessments on relevant laws and procedures.
- Operating manuals are updated as regulations change, and staff are required to follow them.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charitable company's ability to conduct its business, and/or where there is a risk that failure to comply could result in material penalties. We identified the following laws and regulations as being of significance in the context of the charitable company:

- Compliance with the Companies Act 2006, Charities Act 2011, and the Charities SORP (FRS 102) in the preparation and presentation of the financial statements.
- The organisation is registered with the Care Quality Commission (CQC) and meets the fundamental standards of care, including safety, dignity, consent, and good governance.
- Safeguarding policies align with the Children Acts 1989 and 2004, with all staff trained in child protection.
- The organisation is inspected by Ofsted under the Education Inspection Framework, which assesses quality of education, leadership, safeguarding, and personal development

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations identified above:

- Gaining an understanding of the sector in which the charitable company operates, including the relevant legal and regulatory framework.
- Reviewing the internal controls in place to manage risks related to fraud and non-compliance with laws and regulations.
- Assessing the risk of management override of controls, including testing a sample of journal entries.
- Conducting inquiries with management and those charged with governance regarding their identification and assessment of any fraud or legal non-compliance.
- Reviewing correspondence with regulatory bodies such as Ofsted and the Care Quality Commission (CQC).

**NORTH EAST AUTISM SOCIETY**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY**

**For the period ended 31<sup>st</sup> March 2025**

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur. The areas identified in this discussion were:

- Manipulation of the financial statements, via fraudulent journal entries.
- The incorrect cut off of grants and donations resulting in income being recognised in the wrong accounting period.
- The incorrect cut off of fee income resulting in income being recognised in the wrong accounting period.

These areas were communicated to the other members of the engagement team not present at the discussion.

The procedures we carried out to gain evidence in the above areas included:

- Testing journal entries, focusing particularly on postings to unexpected or unusual accounts and those posted at unusual times.
- Obtain third party documentation for a sample of donations and grants and reviewing the documentation to ensure that income has been recognised in the correct accounting period.
- Recalculation of fee income for a sample of service users throughout the year which was compared to actuals to ensure that any amounts required to be accrued or deferred had been don't so correctly.

Overall, the senior statutory auditor was satisfied that the engagement team collectively had the appropriate competence and capabilities to identify or recognise irregularities. In particular, both the senior statutory auditor and the audit manager have a number of years' experience in dealing with charitable companies.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the 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.



Craig Henderson

Senior Statutory Auditor, for and on behalf of

**S&W Audit**

Statutory Auditor

Chartered Accountants

17 Queens Lane

Newcastle upon Tyne

NE1 1RN

21 December 2025

**NORTH EAST AUTISM SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
For the period ended 31<sup>st</sup> March 2025

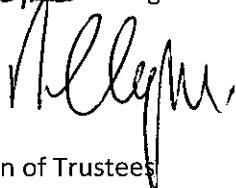
**STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted funds	Restricted funds	Designated funds	Total PE 31/03/2025	Total YE 30/04/2024
	Note	£	£	£	£	£
Income from:						
Donations and grants	2	15,597	1,294,257	-	1,309,854	666,199
Charitable activities	3	34,997,434	-	-	34,997,434	34,324,185
Other trading activities	4	142,293	-	-	142,293	147,941
Investment income	5	267,610	-	-	267,610	223,849
<b>Total income</b>		<b>35,422,934</b>	<b>1,294,257</b>	<b>-</b>	<b>36,717,191</b>	<b>35,362,174</b>
Expenditure on:						
Cost of raising funds		188,858	-	-	188,858	209,210
Expenditure on charitable activities	6	34,132,309	1,031,002	-	35,163,311	33,630,385
<b>Total Resources Expended</b>		<b>34,321,167</b>	<b>1,031,002</b>	<b>-</b>	<b>35,352,169</b>	<b>33,839,595</b>
Net incoming before transfers		1,101,767	263,255	-	1,365,022	1,522,579
Gross transfer between funds	20	(500,000)	-	500,000	-	-
Comprehensive income		601,767	263,255	500,000	1,365,022	1,522,579
Other comprehensive income Actuarial gain / (loss)	23	(236,500)	-	-	(236,500)	(258,000)
Net movement of funds		365,267	263,255	500,000	1,128,522	1,264,579
Fund Balances Brought Forward 1 <sup>st</sup> May 2024	20	28,562,192	32,761	-	28,594,953	27,330,374
Balances carried forward at 31 <sup>st</sup> March 2025	20	<u>28,927,459</u>	<u>296,016</u>	<u>500,000</u>	<u>29,723,475</u>	<u>28,594,953</u>

**NORTH EAST AUTISM SOCIETY**  
**BALANCE SHEET**  
For the period ended 31<sup>st</sup> March 2025

		<b>BALANCE SHEET</b>			
	Note	31/03/2025		30/04/2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	15	21,516,514		21,962,820	
Investments	16	<u>1</u>		<u>-</u>	
			21,516,515		21,962,820
<b>Current Assets</b>					
Debtors	17	6,468,937		4,488,880	
Cash at bank and in hand		<u>6,442,927</u>		<u>6,652,130</u>	
		12,911,864		11,141,010	
<b>Creditors</b>					
Amounts falling due within one year	18	<u>(4,704,904)</u>		<u>(4,508,877)</u>	
<b>NET CURRENT ASSETS</b>			8,206,960		6,632,133
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>29,723,475</b></u>		<u><b>28,594,953</b></u>
Pension asset / (liability)	23		-		-
<b>NET ASSETS</b>			<u><b>29,723,475</b></u>		<u><b>28,594,953</b></u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds:</b>					
General funds	20	28,927,459		28,562,192	
Designated funds	20	<u>500,000</u>		<u>-</u>	
			29,427,459		28,562,192
<b>Restricted funds:</b>					
Restricted reserves	20		296,016		32,761
<b>TOTAL FUNDS</b>			<u><b>29,723,475</b></u>		<u><b>28,594,953</b></u>

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 19/12/25 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 period ended 31<sup>st</sup> March 2025

		STATEMENT OF CASH FLOWS			
		31/03/2025		30/04/2024	
	Note:	£	£	£	£
Cash used in operating activities	A		688,760		2,105,176
Purchase of tangible fixed assets		(525,911)		(820,112)	
Purchase of Investments		(1)			
Interest income		<u>267,610</u>		<u>223,849</u>	
<b>Cash (used in) investing activities</b>			<b><u>(258,302)</u></b>		<b><u>(596,263)</u></b>
<b>Cash flows in financing activities</b>					
Repayment of borrowing		(639,661)		(114,466)	
<b>Cash used in financing activities</b>			<b><u>(639,661)</u></b>		<b><u>(114,466)</u></b>
Decrease in cash in the year			<u>(209,203)</u>		<u>1,394,447</u>
Cash at the beginning of the year			6,652,130		5,527,683
<b>Total cash at the end of the year</b>			<b><u>6,442,927</u></b>		<b><u>6,652,130</u></b>

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

	2025	2024
	£	£
Net Comprehensive Income	1,365,022	1,522,579
Add back depreciation charge	972,217	1,025,023
Deduct interest income shown in investing activities	(267,610)	(223,849)
(Increase) / Decrease in Trade Debtors	(2,434,770)	197,840
Increase /(Decrease) in Trade Creditors	(384,365)	1,269
(Increase) / Decrease in Prepayments and Accrued income	452,478	(547,529)
Increase /(Decrease) in Accruals and Deferred income	246,398	287,174
Increase /(Decrease) in VAT	763,028	-
Increase /(Decrease) in Tax and SS	69,350	61,228
Increase /(Decrease) in Other Creditors	141,277	39,123
(Increase) / Decrease in Other Debtors	2,235	318
Company pension contributions	<u>(236,500)</u>	<u>(258,000)</u>
	<b><u>688,760</u></b>	<b><u>2,105,176</u></b>

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**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.

On the 8<sup>th</sup> October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31<sup>st</sup> March 2025 New Warlands Farm Enterprise Ltd was dormant. In line with section 405(2) of the Companies Act and 24.11 of the Charities SORP, the subsidiary has not been consolidated as it is not material.

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.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**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.
- **Irrecoverable VAT**  
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 period in respect of periods after 30<sup>th</sup> March 2025 the period end are included within creditors and/or Deferred Income.

**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.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**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 31<sup>st</sup> March 2025 membership totalled 941. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the period.

**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 31<sup>st</sup> March 2025 membership totalled 115, comprising 46 members with deferred benefits and 69 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, asset valuations 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 23 for the disclosures relating to the defined benefit pension scheme.

**Note 2 Income from donations and grants**

	Note	£	2025 Total £	£	2024 Total £
Restricted	20		<u>1,294,257</u>		<u>643,966</u>
Unrestricted:					
Donations and gifts		15,597	<u>15,597</u>	22,233	<u>22,233</u>
			<u>1,309,854</u>		<u>666,199</u>

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.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
For the period ended 31<sup>st</sup> March 2025

**Note 3 Income from charitable activities - unrestricted**

	2025 Total £	2024 Total £
Fees for the supply of services	34,796,935	34,179,788
Other income from charitable activities	<u>200,499</u>	<u>144,397</u>
	<b><u>34,997,434</u></b>	<b><u>34,324,185</u></b>

**Note 4 Income from other trading activities - unrestricted**

	2025 Total £	2024 Total £
Fundraising	88,367	100,065
Refreshment income	<u>53,926</u>	<u>47,876</u>
	<b><u>142,293</u></b>	<b><u>147,941</u></b>

**Note 5 Investment Income - unrestricted**

	2025 Total £	2024 Total £
Interest from deposit accounts	<u>267,610</u>	<u>223,849</u>
	<b><u>267,610</u></b>	<b><u>223,849</u></b>

**Note 6 Analysis of expenditure on charitable activities**

	Care Services £	Education Services £	Other £	2025 Total £	2024 Total £
Staffing costs	13,557,118	11,181,897	807,260	25,546,276	24,278,760
Grant expenditure	2,096	5,317	276,711	284,125	-
Supplies and services	562,974	546,530	16,362	1,125,865	1,486,684
Premises costs	502,101	667,827	68,663	1,238,591	1,404,259
Transport costs	422,826	407,445	27,843	858,114	756,777
Administration	183,141	178,527	90,596	452,264	398,926
Bank loan interest	31,839	28,235	-	60,074	82,147
Depreciation	300,962	525,443	28,307	854,711	884,962
Irrecoverable VAT	17,751	4,745	1,540	24,036	-
Governance costs	129,976	115,262	-	245,237	268,841
Support costs	<u>2,371,229</u>	<u>2,102,788</u>	-	<u>4,474,017</u>	<u>4,069,028</u>
	<b><u>18,082,013</u></b>	<b><u>15,764,016</u></b>	<b><u>1,317,282</u></b>	<b><u>35,163,311</u></b>	<b><u>33,623,385</u></b>

Expenditure on charitable activities was £35,163,312 (2004: £33,630,385) of which £34,132,310 (2024: £32,947,987) was unrestricted and £1,031,003 (2004: £682,399) was restricted.

Staff costs include agency staff of £960,321 (2024: £963,949) excluded from note 10

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

	Care Services £	Education Services £	Other £	2025 Total £	2024 Total £
Costs	(18,071,013)	(15,764,016)	(1,317,282)	(35,163,312)	(33,623,385)
Fees for the supply of services	18,517,981	16,278,954	-	34,796,935	34,264,816
Other income, grants and donations for the other charitable activities	-	-	<u>1,320,398</u>	<u>1,320,398</u>	-
Net (cost) / surplus	<b><u>435,968</u></b>	<b><u>514,938</u></b>	<b><u>3,116</u></b>	<b><u>954,022</u></b>	<b><u>641,430</u></b>

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**Note 8 Analysis of governance and support costs - 2025**

	General Support £	Governance £	2025 Total £	Basis of apportionment
Staffing costs	2,638,986	130,335	2,769,321	Fee income
Grant expenditure	484	14	499	Fee income
Supplies and services	42,605	2,056	44,662	Fee income
Premises costs	101,607	14,242	115,849	Fee income
Transport	90,134	923	91,056	Fee income
Administration	1,374,109	61,491	1,435,599	Fee income
Legal and other professional fees	57,841	30,819	88,660	Fee income
Irrecoverable VAT	54,636	1,652	56,288	Fee income
Depreciation	<u>113,614</u>	<u>3,706</u>	<u>117,320</u>	Fee income
Total	<u><b>4,474,017</b></u>	<u><b>245,237</b></u>	<u><b>4,719,254</b></u>	

**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	<u>7,000</u>	<u>-</u>	<u>7,000</u>	
Total	<u><b>4,123,904</b></u>	<u><b>268,841</b></u>	<u><b>4,392,745</b></u>	

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

	2025 £	2024 £
Operating leases - equipment	526,684	406,326
Depreciation	972,217	1,025,023
Bank Interest payable	60,430	-
Auditors' remuneration - Audit fees	27,500	58,600

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

	2025 £	2024 £
Salaries and wages	24,303,480	23,349,485
Social security costs	2,166,088	1,950,434
Pension costs	<u>530,831</u>	<u>494,574</u>
	<u><b>27,000,399</b></u>	<u><b>25,794,493</b></u>

**NORTH EAST AUTISM SOCIETY**  
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The number of employees whose emoluments for the year are above £60,000

	<b>2024</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £70,000	8	5
£70,000 - £80,000	3	2
£80,000 - £90,000	1	1
£90,000 - £100,000	-	1
£100,000 - £110,000	1	-
£110,000 - £120,000	-	-
£120,000 - £130,000	<u>1</u>	<u>1</u>
	<b><u>14</u></b>	<b><u>10</u></b>

Pension costs in respect of these employees are £53,087 (2004: £39,739).

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 for the 11 months were £294,931 (2024: £310,394).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,250 (2024: £2,504). 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:

	<b>2024</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Care services	459	408
Education services	525	466
Support services	47	38
Governance	<u>3</u>	<u>2</u>
	<b><u>1,034</u></b>	<b><u>914</u></b>

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 (2024: £nil), No Charity Trustee received expenses during the year (2024: £Nil). No Charity Trustee received payment for professional or other services supplied to the charity (2024: £nil)

There were no related party transactions (2024: £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.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
For the period ended 31<sup>st</sup> March 2025

**Note 15 Tangible Fixed Assets**

	Freehold land and Buildings £	Furniture and Fixtures and Equipment £	Computers £	Motor Vehicles £	Assets under Construction £	Total £
<b>Cost</b>						
At 1st May 2024	26,479,223	4,121,646	1,066,602	37,893	74,117	31,779,481
Additions at cost	-	249,903	245,419	-	147,589	642,911
Transfers	(117,000)	52,666	47,774	-	(100,440)	(117,000)
Disposal	-	-	-	-	-	-
<b>At 31<sup>st</sup> March 2025</b>	<b><u>26,362,223</u></b>	<b><u>4,424,215</u></b>	<b><u>1,359,795</u></b>	<b><u>37,893</u></b>	<b><u>121,266</u></b>	<b><u>32,305,392</u></b>
<b>Accumulated depreciation</b>						
At 1st May 2024	6,705,430	2,327,897	773,860	9,474	-	9,816,661
Charge for the year	467,963	293,906	203,309	7,039	-	972,217
Disposal	-	-	-	-	-	-
<b>At 31<sup>st</sup> March 2025</b>	<b><u>7,173,393</u></b>	<b><u>2,612,803</u></b>	<b><u>977,169</u></b>	<b><u>16,513</u></b>	<b><u>-</u></b>	<b><u>10,788,878</u></b>
<b>Net Book Value</b>						
<b>At 31<sup>st</sup> March 2025</b>	<b><u>19,188,830</u></b>	<b><u>1,802,412</u></b>	<b><u>382,626</u></b>	<b><u>21,380</u></b>	<b><u>121,266</u></b>	<b><u>21,516,514</u></b>
<b>At 30th April 2024</b>	<b><u>19,773,793</u></b>	<b><u>1,793,749</u></b>	<b><u>292,742</u></b>	<b><u>28,419</u></b>	<b><u>74,117</u></b>	<b><u>21,962,820</u></b>

**Note 16 Investments**

	2025 £	2024 £
Investments held	<u>1</u>	<u>-</u>
	<u>1</u>	<u>-</u>

On the 8<sup>th</sup> October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31<sup>st</sup> March 2025 New Warlands Farm Enterprise Ltd was dormant.

**Note 17 Debtors**

	2025 £	2024 £
Fees Receivable	4,701,460	2,266,690
Prepayments and accrued income	1,764,009	2,216,486
Other Debtors	<u>3,468</u>	<u>5,704</u>
	<b><u>6,468,937</u></b>	<b><u>4,488,880</u></b>

**Note 18 Creditors Amounts falling due within one year**

	note	2025 £	2024 £
Bank Loans		501,758	1,118,501
Sir Peter Vardy Foundation Loan		-	22,917
Deferred income	19	994,868	446,922
Trade creditors		946,090	1,330,455
VAT		763,028	-
Taxation and social security		719,291	649,941
Other creditors		181,374	40,097
Accruals		<u>598,496</u>	<u>900,044</u>
		<b><u>4,704,904</u></b>	<b><u>4,508,877</u></b>

**NORTH EAST AUTISM SOCIETY**  
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A bank loan due of £501,758 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 24<sup>th</sup> January 2023. In December 2022 the loan was refinanced with the term of three years, instalments are circa £13,302 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 August 2024 to reduce the Society debt and mitigate the potential impact of the balloon payment on the future cash flow when the UK economic outlook was uncertain the Trustees agreed to make additional repayments each month and up to the 31<sup>st</sup> March 2025 an additional £500k was repaid off the balance.

In August 2025 the final payment was made with the loan being repaid in full.

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

**Note 19 Deferred Income**

	2025	2024
	£	£
Balance as at 1st May 2024	446,922	401,037
Amount released to income earned from charitable activities	(446,922)	(401,037)
Amount deferred in year	<u>994,868</u>	<u>446,922</u>
	<u>994,868</u>	<u>446,922</u>

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

**Note 20 Analysis of charitable funds**

**Analysis of movement in unrestricted funds - 2025**

	1 <sup>st</sup> May 2024	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30 <sup>th</sup> April 2024
	£	£	£	£	£	£
General Fund	28,562,192	35,422,934	(34,321,167)	(236,500)	(500,000)	28,927,459
Designated Reserves	-	-	-	-	500,000	500,000
Pension Reserve	-	-	(236,500)	236,500	-	-
<b>Total</b>	<b><u>28,562,192</u></b>	<b><u>35,422,934</u></b>	<b><u>(34,557,667)</u></b>	<b>-</b>	<b>-</b>	<b><u>29,427,459</u></b>

**Designated Funds**

An amount of £500,000 has been designated for the development of NEAS facilities for Capital Projects.

**Unrestricted General Funds**

Unrestricted General Funds of £28,927,459 include tangible fixed assets of £21,516,514 and a loan balance of £501,758 which relates to funding for fixed asset purchases and improvements.

**Analysis of movement in unrestricted funds - 2024**

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

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.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**Analysis of movement in restricted funds - 2025**

	1 <sup>st</sup> May 2024	Income	Expenditure	Funds Transfers	31 <sup>st</sup> March 2025
	£	£	£	£	£
North East Community Foundation (Platten Family Fund)	2,381	-	(2,381)	-	-
The Ballinger Trust	5,000	10,000	(7,500)	-	7,500
Point North (County Durham Community Foundation)	2,490	-	(2,490)	-	-
National Lottery Community Fund (Awards for All)	6,667	-	(1,667)	-	5,000
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	-	300,401	(300,401)	-	-
Gateshead MBC - Gateshead UKSPF	-	131,522	(131,522)	-	-
Durham County Council – Mid-Durham AAP (Area Action Partnership)	1,700	-	(1,700)	-	-
South Tyneside Council UKSPF – NES (Neurodivergent Employment Service)	-	161,401	(161,401)	-	-
North of Tyne Combined Authority – UKSPF Empower Works NE	-	352,215	(352,215)	-	-
Newcastle (City Council) Fund – Small Grants	1,243	-	(1,243)	-	-
Sport England – Small Grants	3,150	-	(3,150)	-	-
Frazer Trust	500	1,500	(800)	-	1,200
W A Handy Charity Trust	333	1,000	(583)	-	750
Percy Bilton	1,666	-	(1,666)	-	-
Northumbrian Water – Branch Out Fund	7,500	-	(3,750)	-	3,750
Garfield Weston	-	250,000	-	-	250,000
Abbvie Healthcare Ltd	-	2,000	(500)	-	1,500
The Hospital Saturday Trust	-	2,000	(500)	-	1,500
Sir James Knott Trust	-	4,774	(1,200)	-	3,574
The William Leach	-	2,400	(2,400)	-	-
CLA Charitable Trust	-	5,000	(3,750)	-	1,250
Arnold Clark	-	1,000	(100)	-	900
Nineveh Charitable Trust	-	3,000	-	-	3,000
Bailey Thomas charitable Fund	-	5,000	-	-	5,000
DFE NPQ funding	-	1,200	(1,200)	-	-
ESFA Grants	-	7,428	(7,428)	-	-
Durham County Council – Grant funding	-	28,564	(20,472)	-	8,092
North East Humanists	-	500	(500)	-	-
Newcastle Community Asset Trust	-	250	(250)	-	-
Hospital of God (Greatham Foundation)	-	1,000	-	-	1,000
Barbour Foundation	-	2,000	-	-	2,000
Restricted Donations	-	14,766	(14,766)	-	-
Other Grants and Donations	131	5,336	(5,467)	-	-
<b>Total</b>	<b>32,761</b>	<b>1,294,257</b>	<b>(1,031,002)</b>	<b>-</b>	<b>296,016</b>

**NORTH EAST AUTISM SOCIETY**  
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**For the period ended 31<sup>st</sup> March 2025**

**Analysis of movement in restricted funds - 2024**

	1 <sup>st</sup> May 2023	Income	Expenditure	Funds Transfers	31 <sup>st</sup> March 2025 <sup>4</sup>
	£	£	£	£	£
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)	-	-
North East Community Foundation (Platten Family Fund)	-	4,762	(2,381)	-	2,381
The Ballinger Trust	-	10,000	(5,000)	-	5,000
Point North (County Durham Community Foundation)	-	7,469	(4,979)	-	2,490
National Lottery Community Fund (Awards for All)	-	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 – Mid-Durham AAP (Area Action Partnership)	-	6,620	(4,920)	-	1,700
South Tyneside Council UKSPF – NES (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)	-	-
Sport England – Small Grants	-	6,300	(3,150)	-	3,150
Frazer Trust	-	1,500	(1,000)	-	500
W A Handy Charity Trust	-	1,000	(667)	-	333
Percy Bilton	-	4,997	(3,331)	-	1,666
Northumbrian Water – Branch Out Fund	-	7,500	-	-	7,500
Other	2,500	1,732	(4,100)	-	132
<b>Total</b>	<b>71,193</b>	<b>643,967</b>	<b>(682,399)</b>	<b>-</b>	<b>32,761</b>

**NORTH EAST AUTISM SOCIETY**  
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**For the period ended 31<sup>st</sup> March 2025**

**Name of restricted fund**

North East Community Foundation (Platten Family Fund)	Grant for Family Development – Science Clubs x Life Centre
The Ballinger Trust	Grant for Family Development – North Tyneside Autism Hub
Point North (County Durham Community Foundation)	Grant for Family Development – Durham Autism Hub
National Lottery Community Fund (Awards for All)	Grant for Family Development – North Tyneside Autism Hub
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	Grant to deliver employability service
Gateshead MBC - Gateshead UKSPF	Grant to deliver employability service
Durham County Council – Mid-Durham AAP (Area Action Partnership)	Grant for Befriending Service
South Tyneside Council UKSPF – NES (Neurodivergent Employment Service)	Grant to deliver employability service
North of Tyne Combined Authority – UKSPF Empower Works NE	Grant to deliver employability service
Newcastle (City Council) Fund - Small Grants	Grant for Family Development – BAME Project
Sport England – Small Grants	Bikeability Grant
Frazer Trust	Grant for Family Development
W A Handly Charity Trust	Grant for Family Development
Percy Bilton	Grant for Post 16s Education – iPad’s
Northumbrian Water – Branch Out Fund	Grant for NWF Farm to create wetland
Garfield Weston	Grant for NWF capital fund
Abbie Healthcare Ltd	Grant for Gym equipment for Aycliffe site
The Hospital Saturday Fund	Grant for Family Development – Early Years programme
Sir James Knott Trust	Grant for Family Development – Toddler Groups
The William Leach	Grant for Farm Infrastructure – New Warlands
CLA Charitable Trust	Grant for Farm Infrastructure – New Warlands
Arnold Clark	Grant for Farm Infrastructure – New Warlands
Nineveh Charitable Trust	Grant for Farm Infrastructure – New Warlands
Baily Thomas Charitable Fund	Grant for Farm Infrastructure – New Warlands
DFE NPQ funding	Grant for Education
ESFA Grants	Grant for Education
Durham County Council – Grant funding	Grants including towards: Gym Equipment for NEAS School; tools and equipment for work experience placements; Children's Short Breaks funding; and MSIF funding
North East Humanists	Grant – Play equipment, Tunstall Children’s Home
Newcastle Community Asset Trust	Grant – Family Development (Autism Activists)
Hospital of God (Greatham Foundation)	Grant – Family Development (Durham Autism Hub)
Barbour Foundation	Grant – Family Development (Durham Autism Hub)
Depart of Ed - Post 16s Grant	Post 16 Education
Tesco Little Helps / Groundworks	Family Development – Youth group
Youth Futures Foundation	Grant to deliver employability service
DWP - Diversity Project	Grant to deliver employability service
North of Tyne Combined Authority Diversity Project	Grant to deliver employability 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

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Greater Aycliffe & Middridge Partnership	Grant for Education Projects
Grants & Funding for NWF Development	Grants & Funding for NWF Development
Dept of Ed – Grant funding	Grants & Funding for Pupil Premium and Education

We work with a number of trusts and foundations, partnering with them to deliver our respective charitable objectives and helping create lasting change for the thousands of people that we have the privilege of supporting across the region. We are extremely grateful to them for their ongoing commitment of support and for the support of all donations and gifts.

**NORTH EAST AUTISM SOCIETY**  
**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**Note 21 Analysis of assets and liabilities between funds**

	General Fund £	Restricted Funds £	Designated Funds £	Total £
Fixed Assets	21,516,515	-	-	21,516,515
Current Assets	12,115,849	296,015	500,000	12,911,864
Creditor: amounts falling due within one year	<u>(4,704,904)</u>	-	-	<u>(4,704,904)</u>
<b>Total</b>	<b><u>28,927,460</u></b>	<b><u>296,015</u></b>	<b><u>500,000</u></b>	<b><u>29,723,475</u></b>

**Prior year**

Fixed Assets	21,962,820	-	-	21,962,820
Current Assets	11,108,249	32,761	-	11,141,010
Creditor: amounts falling due within one year	<u>(4,508,876)</u>	-	-	<u>(4,508,876)</u>
<b>Total</b>	<b><u>28,562,193</u></b>	<b><u>32,761</u></b>	<b><u>-</u></b>	<b><u>28,594,954</u></b>

**Note 22 Operating Lease commitments**

As at 31<sup>st</sup> March 2025 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2025 £	2024 £
<b>Operating Equipment</b>		
Leases which expire within 1 year	315,730	210,279
Leases which expire within 2-5 years	<u>549,965</u>	<u>356,732</u>
	2025 £	2024 £
<b>Land and Buildings</b>		
Leases which expire within 1 year	125,501	104,831
Leases which expire within 2-5 years	335,084	97,918
Leases which expire over 5 years	<u>330,917</u>	<u>348,333</u>

**NORTH EAST AUTISM SOCIETY**  
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**Note 23 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 period ending 31<sup>st</sup> March 2026 are expected to be £21,500.

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:**

	<b>At</b> <b>31/03/2025</b>	<b>At</b> <b>30/04/2024</b>
Discount rate	5.80%	5.30%
Inflation assumption (RPI)	3.25%	3.40%
Inflation assumption (CPI)	2.55%	2.70%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.25%	3.40%
Pension earned between 6/4/1997 and 30/4/2005	3.25%	3.40%
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:**

	<b>At</b> <b>31/03/2025</b>	<b>At</b> <b>30/04/2024</b>
Retiring today – Males	19.9	19.9
Retiring today – Females	22.1	22.3
Retiring in 20 years time - Males	21.1	21.1
Retiring in 20 years time - Females	23.5	24.7

**The assets in the scheme were:**

	<b>Value at</b> <b>31/03/2025</b>	<b>Value at</b> <b>30/04/2024</b>
	£000's	£000's
Equity	3,103	3,303
Bonds	7,791	7,877
Cash	224	242
<b>Fair Value of scheme assets</b>	<b><u>11,118</u></b>	<b><u>11,422</u></b>

**The actual return on assets over the period was:**

	<b><u>(9)</u></b>	<b><u>(167)</u></b>
Present value of funded obligations	7,738	8,280
Fair value of scheme assets	<u>11,118</u>	<u>11,422</u>
<b>Surplus / (deficit) in funded scheme</b>	<b><u>3,380</u></b>	<b><u>3,142</u></b>
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses)	-	-
(Irrecoverable surplus)	<u>3,380</u>	<u>3,142</u>
<b>Net assets / (liability) in balance sheet</b>	<b><u>-</u></b>	<b><u>-</u></b>

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

	31/03/2025	30/04/2024
	£000's	£000's
Benefit obligation at beginning of year	8,280	8,655
Current service cost	-	-
Interest cost	391	417
Contributions by plan participants	-	-
Actuarial (gains) / losses	(509)	(523)
Benefits paid	(424)	(269)
Past service cost	-	-
Settlements	-	-
Curtailments	-	-
Business combinations	-	-
Exchange rate	-	-
<b>Benefit obligation at end of year</b>	<b><u>7,738</u></b>	<b><u>8,280</u></b>

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

	31/03/2025	30/04/2024
	£000's	£000's
Fair value of plan assets at beginning of year	11,422	11,600
Interest income on plan assets	547	568
Return on assets, excluding interest income	(556)	(735)
Contributions by employers	237	258
Contributions by plan participants	-	-
Benefits paid	(424)	(269)
Plan administrative cost	(108)	-
Business combinations	-	-
Settlements	-	-
Exchange rate	-	-
<b>Fair value of Plan assets at end of year</b>	<b><u>11,118</u></b>	<b><u>11,422</u></b>

**The amounts recognised in the statement of financial activities**

	31/03/2025	30/04/2024
	£000's	£000's
Service cost - including current & past service costs, settlements	-	-
Service cost - administrative cost	108	-
Net interest on the net defined benefit liability	(4)	(7)
<b>Total credited to net incoming resources</b>	<b><u>104</u></b>	<b><u>(7)</u></b>

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

	31/03/2025	30/04/2024
	£000's	£000's
Actuarial (gain)/losses on the liabilities	(509)	(523)
Return on assets, excluding interest income	556	735
Change in the amount of surplus that is not recoverable, excluding interest income	86	53
<b>Total remeasurement of the net defined benefit liability (asset)</b>	<b><u>133</u></b>	<b><u>265</u></b>
<b>To be shown in OCI</b>	<b><u>133</u></b>	<b><u>265</u></b>

**NORTH EAST AUTISM SOCIETY**  
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**Sensitivity analysis**

	Impact on Plan Liabilities	
	31/03/2025	30/04/2024
	£000's	£000's
Discount rate - increase by 0.25%	(208)	(239)
Rate of inflation (RPI) - increase by 0.25%	136	159
Assumed life expectancy at age 65 - increase by 1 year	247	279

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

**Estimation of next period's surplus or (deficit)**

	31/03/2025
	£000's
Service cost - including current & past service costs, settlements	-
Service cost - administrative cost	111
Net interest on the net defined benefit liability	<u>3</u>
Total expense	<b><u>114</u></b>

**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**

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.

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**NOTES TO THE ACCOUNTS**  
**For the period ended 31<sup>st</sup> March 2025**

**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 21<sup>st</sup> 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 21<sup>st</sup> 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. Therefore, over the next accounting period the Society is only expected to contribute £21,500 to the Plan. 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.

The Society is not 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 period ended 31<sup>st</sup> March 2025



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