

**EDUCATION AND SERVICES FOR PEOPLE  
WITH AUTISM LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND GROUP FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**REGISTERED CHARITY NO: 1037868**

**COMPANY NO: 2909953**

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

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**For The Year Ended 31 March 2023**

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## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

The Trustees submit their annual Board of Directors' report including Strategic Report, together with the audited consolidated financial statements of the Charity and its subsidiaries for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies, set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

### **STRATEGIC REPORT**

#### **Objectives and Activities**

The objectives of Education and Services for People with Autism Limited (ESPA) and its subsidiary undertakings are for the public benefit to promote the health and wellbeing of people with autism, learning disabilities, communication, social or behavioural conditions, by enhancing the quality of life of such persons, in particular by:

- Providing or assisting in the provision of education, training and employment opportunities for such people and advancing the education of others with autism, learning disabilities, communication, social or behavioural conditions;
- Providing accommodation, support and services to meet the needs of these individuals; and
- Carrying out or commissioning of research to improve the quality of life for autistic people and publish the useful results of such research.

ESPA's Mission Statement is:

*"Enabling people across the autism spectrum to enjoy rewarding and fulfilling lives"*

We currently support 245 (2022: 236) people in a wide range of person centred services including:

- Independent Specialist Further Education College
- Residential services
- Independent Supported Living services
- Community services
- Day and vocational opportunities

The majority of the people we support have additional or associated difficulties and disabilities including: learning disabilities, mental health conditions, ADHD, OCD, sensory and communication difficulties and display behaviours that challenge. We currently employ 562 (2022: 570) highly skilled, trained and highly committed staff.

All of our services share a common vision which is to provide everyone with the highest quality autism specific support and education that is tailored to meet their needs, wishes and expectations.

Our primary objectives for the coming year are to:

- Continue to offer the highest quality autism specific, person centred and compassionate care and support
- Work in partnership with all stakeholders to ensure individuals achieve excellent personal outcomes
- Develop new services and support arrangements to meet the needs of other autistic people
- Achieve best practice through continuous quality improvement
- Ensure resources are allocated to meet strategic objectives
- Recruit and train a high quality and professional workforce
- Evidence public benefit and social value in all charitable activities
- Demonstrate best value.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

Our long-term ambition is to continue to be a leading regional autism specific charity and build on our excellent track record and reputation. We aim to continue to develop new and innovative services in direct response to the changing needs of the people we support, identify gaps in provision and services procured by Local Authorities. With strong financial management, we will continue to ensure that resources are invested in areas of the Charity that meet the longer term strategic objectives of the organisation. We have a clear accommodation strategy that we are continuing to work towards, which has involved a review and re-provision of some of our current buildings to ensure they meet the changing needs of the Charity, expectations of funders and the needs of people being referred. This work will continue over the coming years and will support ESPA's continued growth and diversification.

We measure the success of our work by:

- The positive outcomes people achieve and the quality of life they enjoy
- The growing numbers of people we support
- Feedback from individuals, families and other health and social care professionals
- Self- assessments, internal and external inspections and audits.

#### **Public Benefit**

In all the Charity's planning and activities the Trustees have reviewed and considered the Charity Commission's general guidance on public benefit. As a registered Charity, public benefit and social value are embedded within our charitable objectives and mission. ESPA provides tangible benefits to the public through providing high quality care and education for autistic people.

All of our support and education aims to enhance people's independence and improve health and well-being outcomes, towards reducing their reliance on health and social care services, reducing health inequalities and increasing their economic independence.

Through our day-to-day work of supporting autistic people to become valued and accepted members of their community: we support the sustainability of other organisations and charities; provide volunteers; educate the public about autism and associated disabilities and provide practical support to community groups and clubs.

As a large and growing regional employer we are constantly creating new job opportunities for local people and to help reduce unemployment. In line with our Equality, Diversity and Inclusion Policy we are keen to attract a diverse workforce especially those who may experience social or economic barriers to employment or may be at risk of discrimination including people with disabilities or due to a person's ethnicity, nationality or religion.

Our commitment to public benefit is exemplified through our two trading subsidiaries: Autism Works and ESPA Research. Autism Works is a software testing company that employs autistic people as software testers. This recognises that many of the autistic characteristics can be a commercial asset in this field of work. The company has been highly commended for the quality of their work through some very high profile customers. Autism Works business plan aims to continue to grow its workforce offering more real work opportunities to autistic people. ESPA Research's aims are to improve the quality of life for autistic people through high quality publishable research investigations.

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### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

#### Objectives and Activities

The significant charitable activities undertaken by ESPA are:

#### Adult Social Care

##### a) Residential Homes

ESPA operates 14 residential homes across Newcastle, Sunderland and Durham. We currently support 79 (2022: 77) people in these services. Residential services currently represent 50% (2022: 54%) of the Charity's income.

Each service is unique and individually tailored to meet the needs, wishes and expectations of the individuals living there. These services range from single person apartments to shared living arrangements. Most of the people we support have challenging and complex needs. Many individuals also have additional or associated difficulties or disabilities, therefore all our services offer intensive and specialist support in highly structured, autism-specific environments. All our homes offer 24 hour person centred care and support and staffing levels are based upon the actual assessed needs of the people they support. Each person receives structured and consistent support from highly skilled, experienced and knowledgeable staff. 258 staff are currently employed in the residential services.

Each individual has a Person Centred Plan which enables us to understand what is important to them and what they want from their lives. The setting of realistic personal goals ensures that individuals achieve positive outcomes in all aspects of their life. The primary measure of the success of our residential services is the positive life outcomes the individuals achieve and their families' satisfaction with the support we offer. Feedback is consistently captured through on-going dialogue, Service User Reviews and Satisfaction Surveys. Internal quality assurance processes including Senior Management Audits all support the continuous quality improvements of services, Care Quality Commission (CQC) compliance and best practice. CQC inspections provide an independent assessment of quality, safety and compliance and 12 homes have been awarded an overall rating of 'Good' and two have been awarded an 'Outstanding'.

For some people our residential services provide an excellent stepping stone towards a more independent future.

##### b) Community Services (Domiciliary Services)

ESPA has three CQC registered branches across the North East: Sunderland, Newcastle and Middlesbrough. This enables us to support people across the region. We always ensure that through individual service designs and Person-Centred Plans the people we support remain at the heart of everything we do.

We are committed to providing each person with high quality care and support that is autism specific, person-centred, flexible and responsive. We aim to enable each person to live as independently as possible and to become a valued and respected member of their community. Everyone receives an individual package of care and support to meet their specific needs, wishes and aspirations to enable them to enjoy a lifestyle of their choice.

We offer support in a variety of ways, depending on people's needs and preferences. Support can be provided for specific hours during the week up to 24-hours a day. We currently offer a wide range of services through the Agency including:

- Supported living services
- A core and cluster service
- Day provision from a community hub

Over the past 12 months the Agency has maintained financial stability and represents 20% (2022: 19%) of overall income and it currently employs 116 (2022: 118) staff.

### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

The Domiciliary Agency is currently supporting 34 people (2022: 35). We have 8 supported living services and 12 people are supported from a community hub in Stockton. Burnfoot Court, is a core and cluster service funded through Individual Service Funds (ISF's). It currently supports 6 tenants in individual bungalows.

#### c) Day and Vocational Services

The Croft Centre in Sunderland is a creative and innovative, community-based day provision that offers person-centred programmes of meaningful and stimulating activities for autistic people, many of whom have additional or associated difficulties or disabilities. In addition to the extensive range of activities offered within the building, people also take part in a wide range of activities in the local and wider community.

Everyone in our residential services has the opportunity to take full advantage of all of these day opportunities. It also offers specialist full and part-time day placements for people living at home. These placements are commissioned by Local Authorities or purchased directly through Personal Budgets, Direct Payments or Individual Service Funds. We currently support 20 (2022: 22) people for day placements from across the region. The Croft Centre is open for 44 weeks a year and it currently employs 25 (2022: 25) staff.

### Education

#### a) Independent Specialist Further Education College

ESPA operates an Independent Specialist Further Education College that is based within the North East of England, with day sites in Sunderland, Newcastle upon Tyne and Stockton. Students have access to residential accommodation in Sunderland and Newcastle. The College offers day and residential placements for young autistic people between the ages of 16 and 25 years. Most learners are local however some come from across the country to access this specialist provision.

Each College site is specifically tailored to meet the needs of learners with similar abilities and needs. Person-centred goals and transition plans ensure that each person achieves their personal and academic ambitions. In March 2023 we were supporting 112 learners (2022: 102) across the sites. We offer a 38 week academic year, but can offer residential placements for up to 52 weeks and respite. The College now represents 25% (2022: 24%) of the Charity's overall income and employs 159 (2022: 120) staff.

We have earned an excellent reputation and have a good track record of offering learners a high quality, autism specific and person centred learning experience, towards them achieving positive educational and personal outcomes in preparation for life after College. Demand for placements continue to grow. We are continuing to significantly invest in our College buildings to offer state of the art educational and residential facilities that will provide us with the capacity for further growth and to enable us to meet the needs of increasingly complex and challenging learners.

The College offers each learner a bespoke, innovative and creative curriculum. All our learning sessions are designed to be engaging, enjoyable, individualised and challenging. Each person has a programme of study tailored to their specific needs and aspirations. We consistently aim to develop the whole person and blend our autism specific core curriculum (Social Communication, Emotional Literacy and Behaviour Self-Management) with academic and vocational subjects. College learning sessions occur in a variety of settings, many of which are community based. Work experience, employability skills, enterprise and independence feature highly within the College's learning activities.

A growth area for the College over the past 2 years has been the creation of social hub placements as a positive transition opportunity for some leavers. These are social care funded. In March of the 112 people supported by the College 27 were on social care programmes.

## **EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

#### **Subsidiaries**

##### **a) Autism Works**

Autism Works Limited is a wholly owned trading subsidiary of the Charity, offering independent software testing services. Established in 2010, its primary objective is to employ autistic people, giving them the opportunity for sustainable employment and to reduce their reliance on state benefits. The company currently employs five people, three who are autistic. Our Business Plan demonstrates our commitment to create opportunities for many more people to gain meaningful employment as the enterprise grows.

##### **b) ESPA Research**

ESPA Research is also a wholly owned subsidiary of the Charity. Incorporated in 2009, its aims are to improve the quality of life for people with autism through high quality publishable research investigations. It currently employs two people and the majority of their work is carried out from a laboratory in Sunderland's Business Innovation Centre.

#### **Achievements and Performance**

The Charity has remained financially strong over the past 12 months, despite being another challenging year. As Covid pressures have reduced this has been replaced with significant recruitment and retention problems. In all social care settings this is as a direct result of the pandemic. Staff have continued to work creatively and tirelessly to minimise the impact on the lives of the people they support and keeping everyone safe, happy and well.

During the pandemic many Local Authorities took the option to extend current commissioning frameworks and Contracts. Therefore this has resulted in ESPA having to apply to be approved on four new Social Care Frameworks and an Interim Framework for our educational provision this year. All applications were successful and have enabled us to retain all existing contracts and provides opportunities for further growth.

Robust financial management has enabled us to accommodate the National Living Wage (NLW) increases, offer salary inflationary increases to all staff and cover increasing costs. However from April 2023 the new NLW and cost of living crisis is going to significantly impact on budgets. Unlike 51% of charities who have used reserves to cover core cost, ESPA still has the funds to see the organisation through the expected challenges over the next 12 months.

We have invested a lot of time trying to achieve realistic inflationary increases from Local Authorities to enable us to meet growing cost, especially in our residential services. We are also continuing to renegotiate fees for some historic placements and agree back dated inflationary increases. Some outcomes have been successful but a number are ongoing, which is impacting on cash flow.

In August 2022 the Chief Executive announced her intention to retire on 31<sup>st</sup> March 2023.

On the 1<sup>st</sup> April the Finance Executive will become the new Chief Executive supported by a Deputy Chief Executive and Head of Social Care. With these new roles being created it also offers other career development opportunities. The Trustees are confident that this provides a stable and secure plan for the Charity now and a succession plan for the future.

#### **Directors and Senior Managers**

The NE12 framework responsible for procuring specialist post-16 education was extended to July 2022. Due to low year on year inflationary increases this contract was putting the College's financial stability at risk. For the 1<sup>st</sup> August they introduced a new Interim Contract which has enabled us to set realistic fees that will enable us to regain the College's financial strength. This will be replaced with a permanent contract from March 2024. The full impact of this new funding model is still to be realised.

In June 2022 we were informed that our submission for the North Tyneside framework had been successful and in December we were approved on Newcastle's Flexible Procurement Agreement.

### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

The Tees Valley framework for individuals with complex care and support needs was also advertised in October 2023 and again our application was successful.

All contracts commence on the 1<sup>st</sup> April 2023 and have enabled us to retain all our current contracts and provide opportunities to tender for new services.

Ware Street is Stockton's day opportunities contract. We have been running this service since it opened 8 years ago and it currently support 14 people. Procurement regulations required this service to go out to open tender. It was advertised in September and ESPA put in a strong submission. However, prior to the award date they withdrew the tender stating that all submissions exceeded their budget. They have extended our current contract until October 2023 and will be going out to tender again in the Spring, with a revised service specification and budget.

We have continued to populate the Data Security Protection Toolkit which is a social care specific framework that enables us to evidence compliance with the General Data Protection Regulations (GDPR). In June 2022 we achieved "Standards Met". This was last reviewed in March 2023 and needs to be updated annually.

Following a strategic review of our challenging behaviour training, document and systems we withdrew from our Studio III contract and have entered into a new agreement with NAPPI. This well-recognised accredited body which better meets our current needs and offers extensive support. We now have two qualified Train the Trainers and the training is now being rolled out across ESPA.

In December the Maintenance Manager left ESPA. He was replaced by his deputy but this triggered a review of the department. A new team member has been recruited and a broader range of subcontractors are being sourced.

Towards the end of the pandemic we received Recruitment and Retention Grants from the North East Local Authorities for residential and domiciliary services. The allocation varied between Authorities. As the criteria for the fund included retention bonuses we passed this money onto staff as a sign of appreciation for their outstanding work.

Over the year we have been trying to recruit a Speech and Language Therapist to join our MDT, but to date have not been successful. We are also looking to recruit a part time Psychologist with skills and expertise to support us to meet the needs of an increasingly complex population.

Demand for respite placements at Ashleigh have continued to grow. However, during Covid and due to staffing shortages these have been difficult to resource. We are confident that in 2023 we will be in a position to increase this offer.

ESPA has remained compliant with all legislative, regulatory and contractual requirements. Policies and procedures continue to be systematically reviewed to reflect changes and best practice.

We have updated some of our marketing and promotional materials for use at local marketing and recruitment events. ESPA's use of social media has increased but is an area we still need to develop further. In March we also secured some space in the Bridges Shopping Centre in Sunderland to showcase ESPA during Autism Acceptance week. This ran from 27<sup>th</sup> March to 2<sup>nd</sup> April.

We are progressing with our Accommodation Strategy however, timescales have been significantly impacted due to the pandemic, rising costs and our ability to secure contractors. In June 2022 we finally sold the Cloisters in Sunderland. This money will be reinvested into our new developments. Plans are still in place to build a new studio in the grounds of South Hill and to refurbish Abigail house. These College developments will enable us to increase capacity. As Stockton may be disposing of our Teesside site, we have started looking for a new permanent location as we have seen significant growth in student numbers this year.

### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

#### **Residential Services**

During this year demand for placements have significantly increased, but due to the staffing situation our priority has been to fill existing staff voids before accepting new referrals. The position is slowly improving. We currently have four people who have had their funding agreed. Three other people are being assessed and we are confident that their placements will also be funded.

After being suspended during Covid the CQC has restarted their inspections. Three services so far have had a full inspection. One of these had previously been rated "Requires Improvement" but this has now been assessed as "Good". Both others retained their "Good" rating. All other services have evidenced continued compliance through their Provider Information Returns (PIRs). Two services have maintained their award of "Outstanding", which is an exceptional achievement.

In 2022 our internal quality assurance processes were reviewed and a new toolkit was introduced aligned to the CQC's Key Lines of Enquiry. This aimed to harness the broader expertise of central managers and department. However, after being piloted everyone agreed it was too complex and onerous. We have reverted back to themed audits currently being conducted by the General Manager. The plan is to review this again next year to continue to evidence CQC and contractual requirements, but also to capture quality of life outcomes for the people we support.

Face to face Registered Managers Meetings have been reinstated, which are bi-monthly with Clinical Meetings on alternative months. These are attended by representative from our Psychiatric Partnership. In addition to clinical support, they also deliver specialist mental health training. This forum has now opened up to College Managers.

A Training Needs Analysis has been completed for each service. It identifies specific training needs based upon the actual needs of the people they support. This is informed by Risk Assessments and is enabling our training to be more targeted, efficient and proportionate.

All services now have an Infection Control Champion.

One of our services was involved in a pilot involving the use of an interactive computer system (RITA). It is pre-programmed with an extensive range of meaningful activities that can be tailored to individual interests. The ultimate aim is providing stimulating and enjoyable activities that may lead to a reduction in behaviours that challenge. The pilot was a great success and ESPA received an award. This is now going to be introduced in to a second service.

#### **ESPA College**

This has been a very positive year for ESPA College. We have seen further growth in student numbers and many outstanding learner outcomes and achievements.

A highlight of the year was the long anticipated Ofsted inspection which took place in October 2022. We were assessed as continuing to be "Good" in all areas against the Educational Inspection Framework. This is an excellent achievement and their feedback captured the many strengths across the College's activities. This included employability, safeguarding, behaviour management, Governance, curriculum and well qualified and experienced staff.

A significant area of growth has been the growing number of learners being referred for Social Hub placements. This is now being offered in all sites. We are continuing to expect year on year growth as very few suitable alternative services are available across the region. Our Accommodation Strategy will enable us to develop new discrete provisions North and South of the Tyne. A Coordinator has been appointed to develop and manage this new offer and a dedicated team of staff are being identified.

One of ESPA's Board of Trustees has been nominated as the primary link person for the College. He meets more regularly with the College Principal and has done observations and walk-throughs to become more familiar with the sites, learners and staff.

The College's Self-Assessment Report (SAR) was published in November 2022. This inclusive self-assessment process drives continuous quality improvement and seeks the views of learners, parents/carers, staff and Trustees. The College assessed itself as "Good" in all areas which was verified during the Ofsted inspection. Identified actions are detailed

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### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

within the Quality Improvement Plan (QIP) and strategic objectives. Progress and achievements are reported through Termly Quality Reports which are shared with staff and Trustees.

The first Termly Quality Report for 2022/23 reported that 28% of teaching and learning were graded as "Outstanding" which was an increase on the previous year. No observations were rated as "inadequate".

The annual external quality assurance visit took place in August 2022. This was another remote inspection. Feedback was very positive and no actions were identified. Each site has also had a successful quality audit conducted by their respective Local Authority SEND Teams.

The Curriculum Review Committee continues to meet termly to ensure that courses respond proactively to learners' needs and expectations.

Of the leavers in July 2022 overall academic qualification achievement rates were 79% (67% in 2021). 48% progressed into further education or training and 16% entered paid employment. This is a significant increase on previous years.

The Work Placement Co-ordinator has established a wide range of external and meaningful work placements.

All sites now have Job Board, the QIP has a much stronger emphasis on employability and many students have attended local careers events. The Gatsby Benchmark and Compass educational tool have highlighted examples of good practice in each area.

The half termly Equality and Diversity Committee meetings have nominees from each site. They have received and update the College Equality and Diversity Policy and included 8 Dimensions of Wellness. The group have discussed a wide range of topical issues and events. A LGBTQ+ social group has also been established and regular workshops are to be held in each site. North Rye hosted the first workshop in December.

The Student Committee is enjoying face to face meetings again. These meetings have representatives from all sites and enable the learner's voice to be heard and have an influence on their learning experience.

Plans are progressing to develop a new horticulture and woodwork enterprise in the grounds of South Hill. This will be a shared resource with The Croft Centre. A seasonal programme of activities will provide products and produce for sale. An outline Business Plan has been developed and we are trying to source a Consultant to support this to become a vibrant project by the summer.

Due to Covid, geographical issues and work pressures convening Advisory Board Meetings were a challenge. With recent changes in Board membership we are now confident that a regular cycle of meetings can be established.

The Parent Forum has restarted and last met on the 8<sup>th</sup> March. These will be held termly and are an opportunity for people to meet and support each other. It is intended that each meeting also has a learning element to help parents/carers gain a better understanding of the College and key Policies and Procedures.

### Community Services (Domiciliary Services)

We continue to be approved framework providers in Newcastle, Durham, North Tyneside, Sunderland, South Tyneside, Gateshead and across the Tees Valley. Over the past 12 months we have seen the greatest demand for our community services primarily through direct approaches from Local Authorities. Our ability to meet this demand however, has been limited due to recruitment but hopefully this picture will improve over coming months.

Burnfoot Court (Core and cluster – Newcastle) welcomed a new 6<sup>th</sup> tenant in June 2022. Due to his complex and challenging needs Continuing Health Care agreed an enhanced hourly rate. These hours are shared by the team. Due to the size of the team needed for this service recruitment and retention has been particularly challenging putting significant pressure on current staff and increasing reliance on Agency staff. This picture is now gradually improving.

In September a young man moved into the void at Queen Alexandra Road (Sunderland). He also attends ESPA College and has been awarded a place at University from September. He settled in very well and is making excellent progress personally and academically. To achieve this placement we needed to be approved on the North Yorkshire Providers Framework.

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

We have been awarded a new contract by Stockton Borough Council to support two brothers to move from the family home into a shared tenancy. One of the men currently attends Ware Street. They took up their new tenancy in September 2022 and their transition has involved spending increasing amounts of time in their new home.

Due to the pace of recruitment they still spend part of the weekend with their parents.

As part of our Tees Valley Complex Care and Support Framework we needed to review and update our Driving up Quality Self-Assessment. This now forms part of our internal quality assurance processes.

Bi-monthly Staffing and Finance Meetings have ensured that staffing and management structures meet actual support needs.

Since the lifting of restrictions due to the pandemic Burnfoot is the only location that has received a CQC inspection. They retained their rating of "Good". Middlesbrough and Sunderland locations have completed their Provider Information Returns which has evidenced their continued compliance.

As part of the Teeswide PBS Framework a PBS Monitoring Tool was completed for Ware Street and all supported living services commissioned through this framework.

In January 2023, partly due to staffing challenges, the decision was made to terminate our only two community enablement support packages to coincide with the end of the PBS Framework. These hours have been reinvested into our other community services.

### **Day and Vocational Services.**

The Croft Centre is now fully open to day service users and anyone living in our residential services.

With the creation of the College social hubs for College leavers we are promoting The Croft Centre as a possible next step as the social hubs will only support individuals up to the age of 30 years.

Social events restarted in June beginning with a spectacular Queen's Jubilee Garden Party. There was a fantastic turnout from across ESPA and everyone enjoyed spending time together again. Events have continued to be enjoyed monthly and there is already a busy fun packed programme for 2023.

The Croft Centre currently incorporates Deliver me Timbers which is a small woodwork and horticulture project. This is going to become amalgamated into the new enterprise at South Hill, "Eden" which will become a larger vocational area. This will be shared by The Croft Centre and South Hill learners. It aims to produce and sell a wide range of seasonal products.

ESPA received a generous donation which is being invested into updating and refurbishing the sensory room. This will become a resource everyone can enjoy. They also have plans to convert the summer house into a jungle themed space.

The Croft Centre contributed to a pop in shop in Sunderland, ESPA secured to celebrate Autism Acceptance Week. This ran from the 27<sup>th</sup> March to the 2<sup>nd</sup> April. It gave us the opportunity to raise public awareness, promote ESPA and showcase the many talents of the people we support.

### **Autism Works**

In 2022/23 the enterprise made a marginal financial loss due to two of their large contracts being suspended as a result of Covid. These have now restarted and has enabled Autism Works to regain its financial stability and generate a small surplus. Post pandemic the team have continued hybrid working which has not had any impact on productivity.

Strong working relationships have been maintained with Johnson & Johnson who highly value their independent software testing services. We deliver against a number of national and international contracts.

Last year we were in discussions with CapGemini about working in partnership to develop an academy to recruit and train autistic Software Testers. It reached the point of developing a Business Plan and Partnership Agreement. Since then little progress has been made but it still maybe an opportunity for the future.

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### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

The enterprise is keen to employ more Trainees in line with its Business Plan now all restrictions have been lifted. To achieve this we are continuing to investigate growth opportunities. With a growth in the workforce we would also need to review the office accommodation.

#### ESPA Research

In July 2022 ESPA Research received another £80,000 donation from the Robert Luff Foundation who have now generously supported the enterprise for 14 years. In March 2023 we submitted a report on how their funding has supported their research efforts and plans for the future. We remain confident of their financial support but are realistic that we may see a reduction in the amount awarded.

Two new collaborations have been developed over the past 12 months. The first is with a Professor from Arizona State University where they aim to develop a biomarker suite for autism. The second is working with an English-German collective group working on vitamin D. Both of these pieces of work have the potential to become significant research projects and generate new income.

The team have contributed to work looking to develop and design a screening questionnaire to accompany their biomarker study. They have also been involved in the development of a “what works” intervention app. This provides research-based information on pharmaceutical and nutritional interventions for autism for professionals and lay people.

Their work on looking at a potential overlap between autoimmune encephalitis and autism has continued. This has specifically been focussing on regression.

Members of the ESPA Research team have attended and presented at a number of on-line and face to face conferences to disseminate their research findings and explore new partnerships.

#### Plans for future periods

Our Strategic Plan for April 2023 to March 2025 clearly defines ESPA’s plans and processes, targets, expected outcomes and timescales, that will enable the Charity to build on its many achievements and retain its financial strength.

ESPA’s key priorities and strategic objectives for April 2023 to March 2025 have been formally approved by the Board of Trustees. Progress against objectives is monitored and reported through the Board of Trustees Meetings and the Charity’s management and meeting structures.

The key strategic objectives are summarised below:-

#### Governance and Central Management

- To ensure ESPA’s continued financial strength with resources allocated according to priorities
- Increase income through growth in existing and new activities
- To implement the Charity’s Accommodation Strategy
- To recruit, train and develop a high quality workforce
- To ensure compliance with legislative and contractual requirements and best practice
- To evidence best practice and the achievement of positive outcomes

#### Residential Services

- To ensure the on-going financial strength and growth of residential services
- To deliver the highest quality person centered and autism specific support
- To ensure all homes continue to meet legislative requirements, local and national policy and best practice
- To achieve and sustain 94% occupancy
- To ensure resources are allocated to meet strategic priorities and objectives
- All services to maintain a ‘Good’ rating by the CQC but recognised for some outstanding practices

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

#### **Domiciliary Agency**

- To ensure the Agency's financial strength to support its on-going development
- To ensure the Agency continues to meet legislative and contractual requirements and evidences best practice
- To ensure each person receives the highest quality person centered and autism specific support
- Everyone supported achieves positive personal outcomes and enjoys a good quality of life
- To remain on Local Authority frameworks and retain current contracts
- To increase income through new support contracts
- To ensure staffing and management structures meet actual needs within income

#### **ESPA College**

- To ensure the College's financial strength in order to provide the resources to support excellence in teaching and learning
- To increase income through increased learner numbers and diversifying College activities
- Learners achieve excellent educational and personal outcomes
- To further develop College systems and activities to improve the quality of teaching and learning
- To improve employability outcomes
- To expand the social care programme for College leavers

#### **Day and Vocational Services**

- To ensure the ongoing financial stability of day and vocational services
- To reintegrate residential service users
- To offer an extensive menu of high quality autism specific activities within the building and community
- To extend the range of activities in direct response to people's needs, wishes and interests
- To develop more vocational and volunteering opportunities

#### **Autism Works**

- To maintain financial strength to support the continued growth and development of the enterprise
- To build on current contracts and secure new clients
- To develop an Academy in partnership with Capgemini
- To recruit and train a skilled workforce

#### **ESPA Research**

- To ensure the financial viability and growth of ESPA Research
- To produce high quality research for the public good
- To continue current research projects and engage in new partnerships
- To enhance marketing to raise the profile of the enterprise

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

#### Financial Review

The consolidated statement of financial activities for the year 2022-2023 reports an operating surplus of £1.502m in comparison with £1.531m last year (Restated). This is largely a result of increased charitable activities within the residential and education sector where we have seen occupancy rates starting to recover following the Covid 19 pandemic. The results have exceeded our expectations in the current financial year, especially when the cost of living crisis and social care worker crisis remains within the social care sector. Occupancy has now slowed down in the residential care homes as the social care worker crisis remains to have an impact on our organisation. We have seen an increase in the agency worker utilisation to resource our current student and resident requirement. The cost of living crisis started to hit harder in the latter half of the year and at present we have not fully faced the full impact of our energy costs. The Charity maintained safe levels of staffing for all services but the increased competition for staff will continue to be a factor within the care sector over the next 12 months. Any surpluses that we generate are used to build up funding for investment in future projects, and will enable the organisation to maintain its future strategic objectives.

In 2022-23, we generated total income for the year of £17.619m (2022: £16.348m – as restated) an increase of 7.78% on the previous year. The increase in the year was due to the increase in demand for College education and Residential placements, along with annual inflationary rises. We have seen a rise in demand for our care home placements, new admissions has been a challenge with the staffing crisis within the care sector, this has resulted in delays for new admissions into our services, occupancy levels continues to be one of our long term strategic objectives. During the year we have continued to see an increase in demand for College education placements but the challenge of the NE12 Funding Framework remains due to marginal inflationary increases and pressure on student fees. Student numbers and placement fees have increased in the year and the forecasted student numbers for 2023-24 is encouraging.

A prior year adjustment, increasing opening general reserves by £230,231, has been posted and details of this adjustment are included in Note 26 to the accounts.

Fee income from statutory bodies represents 96.39% (2022: 94.27% - as restated) of the total income and as part of the strategic planning process, the Board of Directors and management are continuing to look at diversifying into other income streams. Adult social services increased by 7.19% to £12.52m (2022: £11.68m – as restated), which is reflective of greater demand and higher occupancy levels within the day and domiciliary care services. Education fees increased by 19.57% to £4.46m (2022: £3.73m), an increase in student numbers have impacted on this year's results. Grant income decreased by 76.19%, with grants received in the year totalling £114,588 (2022: £481,217), which includes £3,000 from the Work force development fund, £27,915 from the ESFA and £82,817 from the ESFA Capital Fund.

During 2022-23, our total charitable expenditure increased to £16.117m (2022: £14.817m), up 8.78% on the previous year. Analysis of our expenditure shows, adult social services at 69.51% (2022: 69.98%) and education fees at 28.73% (2022: 28.14%) of our total expenditure. Support costs in the year were £1.51m or 8.60% of total revenues (2022 - £1.56m, 9.53%). The current economic conditions and financial uncertainty within social care remain a challenge for ESPA, but despite marginal growth in the Education placements and nominal inflationary increases in Local Authority income, we have continued to remain focused on driving efficiencies and optimising costs to maintain a healthy surplus for the year.

The balance sheet remains in good shape at the current financial year end. The organisation has invested funds of £0.13m (2022: £0.16m) in fixed assets during the year. The main investment in the year was to address the back log of equipment and machinery within our sites and the continued investment in the organisations Information and Communications Technology (ICT).

At the end of the financial year the group has total net assets of £19.616m (2022: £18.114m – as restated) based on reporting a total net surplus of £1.502m.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

The organisation continues to invest in short-term cash deposits, as these funds arise from fees received in advance. In 2023 the return on investments totalled £43.2k (2022: £2.7k), this being an increase of 1,474.71% (2022: 365.08% increase). During the financial year the Charity has retained a strong cash flow due to new placements now settled in to the income stream within the local authorities, cash flow monitoring ensures that all funds will be maintained long term. The Bank of England interest rate will continue to see an increase on our return on these short term investments. The Trustees are mindful of the investment policy and the rate of return has been continually monitored during the year to ensure that we are maximising any return on such funds.

ESPA Research Limited, our trading subsidiary, recorded financial results in the year as shown in note 24. In the current financial year we have seen a decrease in the ability to generate funds through grants and donors for the pure research activities. The company has made distributable profits in the year and the Board have recommended that these funds are retained within the company to fund current cash flow requirements. The outstanding intercompany loan is repayable on demand and the ESPA Board of Directors is reassured of the ability to meet this obligation. They continue their support for the trading subsidiary by defining its strategic objectives and will ensure the financial support required for the continued research activities it performs.

Autism Works Limited, our trading subsidiary, which was incorporated for the trading activity of IT software testing, recorded the financial results in the year as shown in note 24. During the year the enterprise team of Autism Works has successfully maintained a working relationship with Johnson & Johnson to develop new contracts, while retaining the involvement in existing contracts. The current financial year saw a reduction in turnover of 34.1%, the impact of covid still remains within some projects and this has resulted in the starting dates for some contracts being delayed. The results achieved in the year, although negative, was controlled by mitigating risks and uncertainty on the existing contracts to ensure maximum revenues were achieved. The company continues to work on new and existing contracts with Johnson & Johnson and the ESPA Board of Directors continue their support based on the positive forecasts and the financial stability offered on future contracts.

#### **Reserves Policy**

The reserves policy is designed to reflect the underlying risks facing the Charity and to ensure that ESPA has an appropriate level of reserves to safeguard its operation and the services to people with autism spectrum conditions.

ESPA holds restricted funds in accordance with the donors' requirements. In addition, ESPA has established a designated reserve for the management of the fixed assets of the Charity, with the future requirements of the portfolio determined in accordance with the strategic planning process.

The Trustees have considered the minimum level of free reserves i.e. excluding restricted and designated reserves, required to support the Charity's operations. The free reserves required is between three and nine months average budgeted expenditure, with six months being the optimum. Relevant factors include projected financial performance including cash flow requirements, risk management and assessment of the risks to the Charity's income streams.

Following this review, the Trustees have determined that the minimum required level of free reserves is £8.06m (2022: £7.40m), which is in line with the actual free reserves at 31 March 2023 of £9.98m (2022: £9.46m – as restated). This high level of reserves represents the trustees factoring in the effect of the heightened economic uncertainty for the next 12 months, which has increased some of the risk factors on some areas of the organisation. While the actual reserves are higher than required, our expectation is that, over the period of the strategic plan they will be in line with the required level.

The requirement and underlying factors are considered annually and the minimum reserves requirement is, therefore, expected to change over time.

### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

#### Investment Policy

Whilst the Charity has wide powers to invest monies the Trustees are mindful of:

- The need to maximise income by pursuing an investment policy that produces the best investment return reasonably obtainable.
- The necessity to safeguard the assets of the Charity by not making investments of a speculative or volatile nature.
- The need to maintain a level of reserves in cash in order to meet both the foreseen and unforeseen obligations of the Charity.

It has been the policy of the Trustees for some time and continues to be current policy, that liquid reserves will be maintained in cash deposits and the Trustees will continue to look at ways of maximising the income from such deposits. This policy is reviewed and scrutinised regularly by the Trustees.

#### Going Concern

Financial sustainability continues to be a critical issue for the care sector. The impact of Covid 19 remains, particularly on occupancy recovery, the current social care staffing crisis, the energy and cost of living crisis has increased the risks. Our strong financial position mitigates the financial risk but as part of our assessment, the long term strategic objectives identifies that the Charity will continue to focus on the financial sustainability of the organisation. The focus being on occupancy rates, recruitment and retention and efficiency savings.

As we move into 2023/2024 the Charity has undertaken a review of financial scenarios and sensitivity analysis to take into account the financial impact of the cost of living crisis and the energy crisis within the budget forecasts. The Trustees have reviewed our financial position and financial forecasts, taking into account the assumptions underlying those forecasts and the impact for the potential risks affecting them. As a result of this review, the Trustees therefore consider that there is a reasonable expectation that the Group will be able to continue in operation and meet its liabilities as they fall due. As a consequence, they continue to support the going concern basis in accounting in preparing the annual accounts.

#### Structure, Governance and Management

##### Structure

Education and Services for People with Autism Limited, known as ESPA, is a registered Charity (No.1037868) and a company limited by guarantee (No.2909953) and is governed by its Memorandum and Articles of Association incorporated on the 18<sup>th</sup> March 1994 and as amended on December 2012, December 2020 and August 2022.

The Charity has two wholly owned subsidiary undertakings, ESPA Research Limited and Autism Works Limited, both trading companies. The principal activities of the trading companies are Research and ICT software testing.

##### Organisational Structure

The Board of Trustees is currently made up of 7 Trustees, comprising a mix of suitable qualified members. The Trustees are appointed and then become Directors of the Company for the purpose of the Companies Act 2006. The Trustees, all of whom are also Directors of the Charity, are listed on page 18, along with the key management of the organisation. Since April 2022 there have been no changes in Board membership. Their skills, qualifications and experience continue to provide strong governance towards the Charity:

- Setting and maintaining the visions, mission and values
- Developing and reviewing strategic priorities and objectives
- Setting operational plans and reviewing performance

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

- Ensuring compliance with the governing document and the law
- Ensuring accountability including the Charity Commission and Companies House
- Effectively managing resources and funds so it can meet its charitable objectives.

Pre-pandemic the Board ordinarily met at least three times a year and held an Annual General Meeting. However during the pandemic meetings were a combination of virtual and face to face which worked well. Meetings were also shorter but held more frequently. In August 2022 the Governing documents were amended to enable hybrid Board Meetings to continue. All Board members give their time freely and none of them receive remuneration from the Charity. The Trustees have established a management structure to guarantee the effective governance and strategic management of ESPA and to ensure that the Charity meets its objectives. The Board delegated authority for the day-to-day management to the Chief Executive and the Finance Executive. From 1<sup>st</sup> April 2023 this becomes the Chief Executive and Deputy Chief Executive.

ESPA's two trading subsidiaries each have a Board of Directors, one of which is also a Trustee of the Charity. Meetings have also been attended by ESPA's Chief Executive and Finance Director. From 1st April 2023 this will be attended by the new Chief Executive. The Trustees of ESPA receive formal reports of the Companies activities through regular Board Meetings and papers.

The Board set, monitor and review the salaries of the management team and all salaries are benchmarked against appropriate comparable organisations.

#### **Recruitment, Appointment and Induction of New Trustees**

The aim of the Charity is to ensure that the Board of Trustees have a broad mix of skills, knowledge and experience. The process for recruiting new Trustees is based on an evaluation of the diverse skills and experience needed to govern the Charity. The skills mix of the Board is formally reviewed on an annual basis. On this review, the Board will identify any gaps in skills, knowledge and experience and try to identify individuals who can extend and compliment current membership. It is normal practice that before election, Trustees will receive an Induction Pack that contains everything they need to know about the Charity, their general responsibilities and key Policies and Procedures.

New Trustees are invited to spend time with the Executive Management Team as part of their induction. Prospective Trustees are also invited to visit services to further develop their understanding of the work of the Charity. They also receive additional training and updates relevant to their roles and responsibilities.

#### **Trustees' Indemnity**

As permitted by the Articles of Association, each of the Trustees has the benefit of an indemnity which is a qualifying third party indemnity as defined by section 234 of the Companies Act 2006. The indemnity was in force throughout the last financial year, and is currently in force.

#### **Related parties**

None of the Trustees receive remuneration or benefit from their work with the Charity. Any connection or conflicts with individuals, contractors or similar organisations are disclosed to the Board of Trustees.

#### **Staff Members**

None of our work at ESPA would be possible without the dedication, hard work and commitment of our staff especially during this very challenging year. ESPA is fortunate in employing so many staff members who share our values and provide an exceptional service to the people they support. We operate a robust recruitment process, with a commitment to retaining and rewarding staff, while also ensuring that all staff are offered excellent training and personal development.

### **Board of Trustees Report including Strategic Report For the year ended 31 March 2023**

Consultation with staff members exists at all levels, with the aim that all views are taken into account when decisions are made. During the year, regular communications are provided to staff through individual meetings, team meetings and bulletins. ESPA understands and values the differences in people and has a commitment to creating an environment that treats each individual fairly.

The Charity commits to employment policies which follow best practice, based on equal opportunities in employment and aims to ensure that all employees and job applicants are treated fairly and consistently regardless of their age, gender, reassignment, marriage or civil partnership, pregnancy and maternity, disability, race, religion or belief, sex, sexual orientation and trade union membership/non membership.

#### **Fundraising**

ESPA does not actively raise funds externally or use professional fundraisers/commercial participators to actively raise funds to further charitable activities. The Charity does sometimes receive donations from our supporters which are used to help further the lives of the individuals we support. In the course of their work some staff teams host events that showcase the talents of the people they support. Any funds raised are reinvested into resources.

We are aware of the requirements of the Charities Act 2011 in relation to statements on fundraising and are reviewing our processes to ensure compliance.

#### **Risk Management**

The Charitable Group operates a formal Risk Management Procedure that provides oversight and accountability for the management of risk across all levels of the group.

Risk is managed by the Trustees, Executive Management Team and relevant members of the Senior Management Team. Our Risk Management Procedure and process are in place to identify the strategic and operational risks to the Charity, current controls, monitoring processes and further action to be taken that will minimise the potential impact and likelihood upon the group.

All information is incorporated into the group wide Risk Register, which is reviewed and approved annually by the Board of Trustees. This was last reviewed in March 2023.

The main risk categories as defined by the group are divided into four categories:

- Strategic
- Operational
- Financial
- People

Overall the areas of residual risk that would have the highest (most significant) impact on ESPA have been assessed as:

- Increased competition from other providers
- Failure to attract or retain staff
- Changing legislation, government policy and impact on commissioning strategies and funding.
- Major incident/investigations
- Significant safeguarding issue/severe injury or death of a service user, student or staff member
- Economic climate (including Ukraine War) and inflation
- Expenditure exceeds income

The risk management process demonstrates that through management review and current controls, it significantly reduces the potential impact and likelihood of risk in all areas. The Risk Register clearly defines further action to be taken within the group, which has been reflected in the strategic objectives for April 2023 to March 2025.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### Board of Trustees Report including Strategic Report For the year ended 31 March 2023

#### Statement of Trustees Responsibilities

The Trustees (who are also Directors of Education and Services for People with Autism Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report (including the Strategic 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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, Azets Audit Services, will be proposed for re-appointment in accordance with Section 485 of the Companies Act 2006.

The Report of the Trustees including the Strategic Report was approved by the Board of Trustees on 31 October 2024 and signed on its behalf by:



**Paul Shattock**

**Chairman**

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**For The Year Ended 31 March 2023**

<b>Charity Registration Number:</b>	1037868
<b>Company Registration Number:</b>	2909953
<b>Trustees and Directors:</b>	P E G Shattock (Chairman) P M Moxon Prof M Hooper R Jordan S Robinson G Young Dr M Maskey
<b>Chief Executive:</b>	K T Hardy
<b>Key Management:</b>	K T Hardy - Chief Executive P G Cahill - Deputy Chief Executive/College Principal M Elstob - Head of Social Care
<b>Company Secretary:</b>	K T Hardy
<b>Registered Office:</b>	North House Ferryboat Lane Sunderland Tyne and Wear SR5 3RL
<b>Auditors:</b>	Azets Audit Services Bulman House Regent Centre Henry St Newcastle upon Tyne NE3 3LS
<b>Bankers:</b>	Barclays Bank PLC 7th Floor Bank House East Pilgrim Street Newcastle upon Tyne NE1 6QE

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**Opinion on financial statements**

We have audited the financial statements of Education and Services for People with Autism Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the group Statement of Financial Activities, the group and parent charitable company Balance Sheet, the group Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group and parent 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' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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 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 (including the strategic report and the directors' report) 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 have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and 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 by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we required for our audit.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

## Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the parent 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 group and parent 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 group or parent 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

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## 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.

*Azetk Audit Services*

Graham Fitzgerald BA FCA DChA (Senior Statutory Auditor)  
for and on behalf of Azetk Audit Services  
Accountants  
Statutory Auditor  
Bulman House  
Regent Centre  
Henry St  
Newcastle upon Tyne  
NE3 3LS

31 October 2024

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**Consolidated Statement of Financial Activities (Incorporating an income and expenditure account)  
For The Year Ended 31 March 2023**

**Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds (as restated) 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	85,451	-	85,451	99,191
Charitable activities	3	16,987,350	114,588	17,101,938	15,896,223
Other trading activities	4	152,372	-	152,372	199,631
Investments	5	43,210	-	43,210	2,744
Other	6	236,648	-	236,648	150,622
<b>Total income</b>		<b>17,505,031</b>	<b>114,588</b>	<b>17,619,619</b>	<b>16,348,411</b>
<b>Expenditure on:</b>					
Charitable activities	7	16,049,031	68,785	16,117,816	14,817,535
<b>Total expenditure</b>		<b>16,049,031</b>	<b>68,785</b>	<b>16,117,816</b>	<b>14,817,535</b>
<b>Net income / (expenditure)</b>		<b>1,456,000</b>	<b>45,803</b>	<b>1,501,803</b>	<b>1,530,876</b>
<b>Transfers between funds</b>	21	45,803	(45,803)	-	-
<b>Net movement in funds</b>	21	<b>1,501,803</b>	<b>-</b>	<b>1,501,803</b>	<b>1,530,876</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	21	18,113,894	-	18,113,894	16,583,018
<b>Total funds carried forward</b>	21	<b>19,615,697</b>	<b>-</b>	<b>19,615,697</b>	<b>18,113,894</b>

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

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**Balance Sheet  
at 31 March 2023**

	Note	Group 2023 £	Group 2022 (as restated) £	Charity 2023 £	Charity 2022 (as restated) £
<b>Fixed assets</b>					
Tangible assets	14	8,376,557	8,700,773	8,358,239	8,673,283
Investments	15	-	-	20	20
<b>Total fixed assets</b>		<b>8,376,557</b>	<b>8,700,773</b>	<b>8,358,259</b>	<b>8,673,303</b>
<b>Current assets</b>					
Debtors	16	7,450,277	6,183,232	7,507,660	6,193,768
Cash at bank and in hand		5,971,264	5,542,899	5,918,406	5,504,716
<b>Total current assets</b>		<b>13,421,541</b>	<b>11,726,131</b>	<b>13,426,066</b>	<b>11,698,484</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	17	(2,147,940)	(1,826,830)	(2,117,935)	(1,808,747)
<b>Net current assets</b>		<b>11,273,601</b>	<b>9,899,301</b>	<b>11,308,131</b>	<b>9,889,737</b>
<b>Total assets less current liabilities</b>		<b>19,650,158</b>	<b>18,600,074</b>	<b>19,666,390</b>	<b>18,563,040</b>
<b>Creditors: amounts falling due after more than one year</b>	18	<b>(34,377)</b>	<b>(485,994)</b>	<b>(34,377)</b>	<b>(485,994)</b>
<b>Provisions for liabilities</b>	20	<b>(84)</b>	<b>(186)</b>	<b>-</b>	<b>-</b>
<b>Net assets</b>		<b>19,615,697</b>	<b>18,113,894</b>	<b>19,632,013</b>	<b>18,077,046</b>
<b>Charity Funds</b>					
Restricted funds	21	-	-	-	-
Unrestricted funds	21	19,615,697	18,113,894	19,632,013	18,077,046
<b>Total charity funds</b>	21	<b>19,615,697</b>	<b>18,113,894</b>	<b>19,632,013</b>	<b>18,077,046</b>

The financial statements were approved and authorised for issue by the Board on 31 October 2024.

Signed on behalf of the board of trustees:



Paul Shattock - (Chairman)

Company registered number: 2909953

The accompanying notes form part of these financial statements.

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**Statement of Cash Flows and Consolidated Statement of Cash Flows  
For The Year Ended 31 March 2023**

	Group 2023	Group 2022 (as restated)	Charity 2023	Charity 2022 (as restated)	
Note	£	£	£	£	
<b>Cash flow from operating activities</b>	<b>23</b>	236,294	(166,720)	221,619	(148,586)
<b>Net cash flow from operating activities</b>		236,294	(166,720)	221,619	(148,586)
<b>Cash flow from investing activities</b>					
Receipts from sales of tangible fixed assets		387,515	370,533	387,515	368,133
Payments to acquire tangible fixed assets		(132,274)	(165,934)	(132,274)	(150,557)
Interest received		43,210	2,744	43,210	2,744
<b>Net cash flow from investing activities</b>		298,451	207,343	298,451	220,320
<b>Cash flow from financing activities</b>					
Receipts from issue of new long term loans		16,399	-	16,399	-
Repayment of long term loans		(89,798)	(87,895)	(89,798)	(87,895)
Repayment of finance lease liabilities		(12,196)	-	(12,196)	-
Interest paid		(20,785)	(21,859)	(20,785)	(21,859)
<b>Net cash flow from financing activities</b>		(106,380)	(109,754)	(106,380)	(109,754)
<b>Net increase / (decrease) in cash and cash equivalents</b>		428,365	(69,131)	413,690	(38,020)
<b>Cash and cash equivalents at 01.04.2022</b>		5,542,899	5,612,030	5,504,716	5,542,736
<b>Cash and cash equivalents at 31.03.2023</b>		5,971,264	5,542,899	5,918,406	5,504,716
<b>Cash and cash equivalents consists of:</b>					
Cash at bank and in hand		5,971,264	5,542,899	5,918,406	5,504,716
<b>Cash and cash equivalents at 31.03.2023</b>		5,971,264	5,542,899	5,918,406	5,504,716

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

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### Notes to the financial statements For The Year Ended 31 March 2023

#### 1 Accounting policies

##### 1.1 Company information

The Charity is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is North House, Ferryboat Lane, Sunderland, Tyne and Wear. SR5 3RL.

The members of the company are the Trustees named on page 18. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

##### 1.2 Basis of preparation

The Group and Charity financial statements have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102)" (SORP) issued in October 2019 and the "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102). They also comply with the reporting requirements of the Companies Act 2006 and the Charities Act 2011.

The Group and Charity constitutes a public benefit entity as defined by FRS 102.

The Group and Charity financial statements have been prepared on a going concern basis, under the historical cost convention, modified to include certain items at fair value.

The principal accounting policies applied in the preparation of the Group and Charity financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Monetary amounts in these financial statements are stated in pounds sterling and are rounded to the nearest whole £1.

##### 1.3 Going Concern

In order to assess the appropriateness of the going concern assumption basis, the Trustees have considered the Group's financial position, reserves and forecasts for the foreseeable future. At the time of approving the financial statements, the trustees have considered the assumptions underlying those forecasts and the impact of Covid-19 for the potential risks affecting them. After a review, the Trustees therefore consider that there is a reasonable expectation that the Group will be able to continue in operation and meet its liabilities as they fall due. There are no material uncertainties about the Group's ability to continue as a going concern.

##### 1.4 Basis of consolidation

The financial statements of the Charity and its two subsidiary Companies are consolidated, on a line by line basis to produce the Group financial statements. The consolidated entity is referred to as 'the Group'.

The Charity has taken advantage of the exemption in section 408 of the Companies Act 2006 from disclosing its individual Statement of Financial Activities.

##### 1.5 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

###### a. Donations

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

###### b. Investment income

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

###### c. Government grants

Income from government grants is recognised when the Charity has entitlement to the funds and any performance conditions attached to the grants have been met.

###### d. Legacies

Legacies are recognised at the earlier of the Charity being notified of an impending distribution or the legacy being received.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

### Notes to the financial statements For The Year Ended 31 March 2023

#### 1.6 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- a. Costs of raising funds includes the costs associated with any fund raising and publicity.
- b. Expenditure on charitable activities includes costs of grant awards and other direct costs incurred towards achieving the Charity's charitable objectives.
- c. Expenditure on governance relate to the corporate management of the organisation. They include the audit fee and insurance costs for the corporate management.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### 1.7 Allocation of support cost

All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Where support costs cannot be directly attributed to one or more categories they are apportioned on the basis of time spent. The analysis of these costs is included in note 8.

#### 1.8 Leases

Operating lease rentals are charged to the SOFA on a straight line basis over the term of the lease.

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

#### 1.9 Pension costs

The Charity operates a defined contribution scheme for the benefit of its employees. Pension contributions payable for the year are recognised as an expense and as a liability, after deducting amount already paid.

#### 1.10 Foreign currency

Transactions in foreign currencies are translated to sterling at the exchange rate ruling at the date of transaction. Exchange differences arising are taken to the SOFA.

#### 1.11 Taxation

The Charity is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Taxation that may arise within the Group through its subsidiary undertakings is accounted in accordance with FRS 102 section 29 'Income tax'.

#### 1.12 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

<i>Asset Category</i>	<i>Rate</i>
Freehold land	nil
Freehold buildings	2% Straight line
Short leasehold buildings	2% Straight line and over the life of the lease
Plant & Machinery	over 5 years
Fixtures, Fittings & Equipment	over 5 years
Computer equipment	over 3 years
Motor vehicles	over 4 years

#### 1.13 Investments

Investments are stated at cost at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Investments in subsidiaries which consist of ordinary share capital are carried at cost less impairment.

Notes to the financial statements  
For The Year Ended 31 March 2023

**1.14 Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

**1.15 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, cash held in current accounts and deposit accounts with UK Banks. All deposits are ready realisable.

**1.16 Creditors and provisions**

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**1.17 Financial instruments**

The Group has chosen to adopt section 11 and 12 of FRS 102, identifying and classifying financial instruments as 'basic' and 'other'. The Group has identified assets that qualify for 'basic' financial instruments only.

**a. Financial assets**

Basic financial assets, including trade and other debtors, cash and bank balances, are initially recognised at transaction value unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost, using the effective interest method.

**b. Financial liabilities**

Basic financial liabilities, including trade creditors, bank loans, and other creditors, are initially recognised at transaction value unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest method.

**1.18 Fund accounting**

**Restricted funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Unrestricted funds**

**a. Designated**

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**b. General**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Transfers from general funds to restricted funds are made when the income for a specific activity does not cover the full costs. Transfers between designated funds and general funds are determined by the Trustees where deemed appropriate.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

### Notes to the financial statements For The Year Ended 31 March 2023

#### 2 Income from donations and legacies

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Donations		5,451	-	5,451	19,191
Donations - Robert Luff Foundation	24	80,000	-	80,000	80,000
		<u>85,451</u>	<u>-</u>	<u>85,451</u>	<u>99,191</u>

Income from donations and legacies was £85,451 (2022 - £99,191) of which £Nil (2022 - Nil) was attributable to restricted funds and £85,451 (2022 - £99,191) was attributable to unrestricted funds.

#### 3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	(as restated) £
Adult services fees	12,516,237	-	12,516,237	11,676,411
College fees	4,465,914	-	4,465,914	3,734,864
Grants	-	114,588	114,588	481,217
Other	5,199	-	5,199	3,731
	<u>16,987,350</u>	<u>114,588</u>	<u>17,101,938</u>	<u>15,896,223</u>

Income from charitable activities was £17,101,938 (2022 - £15,896,223) of which £114,588 (2022 - £481,217) was attributable to restricted funds and £16,987,350 (2022 - £15,415,006) was attributable to unrestricted funds.

During the year the Group and Charity received no capital grants (2022 - £NIL), which has no unfulfilled conditions or other conditions attached. Other forms of grant assistance from which the Group and Charity has benefited amounts to £114,588 (2022: £481,217).

#### 4 Income from other trading activities

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Garden furniture income		2,000	-	2,000	1,396
Subsidiary undertakings income	24	150,372	-	150,372	198,235
		<u>152,372</u>	<u>-</u>	<u>152,372</u>	<u>199,631</u>

Income from other trading activities was £152,372 (2022 - £199,631) of which £Nil (2022 - £Nil) was attributable to restricted funds and £152,372 (2022 - £199,631) was attributable to unrestricted funds.

#### 5 Income from investments

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Interest received	43,210	-	43,210	2,744
	<u>43,210</u>	<u>-</u>	<u>43,210</u>	<u>2,744</u>

The group's investment income arises from money held within interest bearing deposit accounts and is attributable to unrestricted funds.

#### 6 Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Profit on sale of tangible fixed assets	236,648	-	236,648	150,622
	<u>236,648</u>	<u>-</u>	<u>236,648</u>	<u>150,622</u>

Other income of £236,648 (2022: £150,622) was attributable to unrestricted funds.

**EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED**

**Notes to the financial statements  
For The Year Ended 31 March 2023**

**7 Analysis of expenditure on charitable activities**

	Note	Activities undertaken directly £	Support costs £	2023 £	2022 £
Adult services fees		10,435,384	767,515	11,202,899	10,368,781
College fees		3,889,648	741,734	4,631,382	4,169,326
Subsidiary undertakings expenditure	24	277,860	5,675	283,535	279,428
		<u>14,602,892</u>	<u>1,514,924</u>	<u>16,117,816</u>	<u>14,817,535</u>

£68,783 (2022 - £454,369) of the above costs were attributable to restricted funds. £16,043,533 (2022 - £14,363,166) of the above costs were attributable to unrestricted funds.

**8 Allocation of support costs**

Support costs are allocated to activities on a relevant basis to the nature of the underlying cost, including headcount, time spent or in proportion to resources used.

Support cost (Current Year)	Note	Adult services fees £	College fees £	Trading Activities £	2023 £
Governance	9	13,057	13,056	5,675	31,788
Management		118,818	118,817	-	237,635
Finance		126,955	126,955	-	253,910
Human resources		36,924	36,923	-	73,847
Maintenance		55,517	55,517	-	111,034
Training		44,844	19,065	-	63,909
Multi disciplinary team		54,515	54,516	-	109,031
Facilities (incl. rental)		18,569	18,569	-	37,138
Admin and Office costs		298,316	298,316	-	596,632
Total support and governance costs		<u>767,515</u>	<u>741,734</u>	<u>5,675</u>	<u>1,514,924</u>
Support costs are made up of:					
Staff Costs		437,573	411,793	-	849,366
Other Costs		329,942	329,941	5,675	665,558
Total support and governance costs		<u>767,515</u>	<u>741,734</u>	<u>5,675</u>	<u>1,514,924</u>

Support cost (Prior Year)	Note	Adult services fees £	College fees £	Trading Activities £	2022 £
Governance	9	15,765	15,765	5,655	37,185
Management		114,904	114,903	-	229,807
Finance		116,770	116,769	-	233,539
Human resources		34,249	34,248	-	68,497
Maintenance		64,826	64,826	-	129,652
Training		72,036	29,162	-	101,198
Multi disciplinary team		70,205	70,206	-	140,411
Facilities (incl. rental)		19,195	19,195	-	38,390
Admin and Office costs		289,826	289,826	-	579,652
Total support and governance costs		<u>797,776</u>	<u>754,900</u>	<u>5,655</u>	<u>1,558,331</u>
Support costs are made up of:					
Staff Costs		472,990	430,114	-	903,104
Other Costs		324,786	324,786	5,655	655,227
Total support and governance costs		<u>797,776</u>	<u>754,900</u>	<u>5,655</u>	<u>1,558,331</u>

**9 Governance costs**

	2023 £	2022 £
Auditor's remuneration:		
- Audit of the charity's annual accounts	23,677	29,290
- Audit of the charity's subsidiary undertakings	5,675	5,655
Trustees' indemnity insurance	2,436	2,240
	<u>31,788</u>	<u>37,185</u>

Notes to the financial statements  
For The Year Ended 31 March 2023

10 Net income for the year

Net income is stated after charging:	2023	2022
	£	£
Depreciation of tangible fixed assets	305,600	302,658
Loss on sale of tangible fixed assets	22	735
Operating lease rentals - land and buildings	111,418	113,370
Operating lease rentals - equipment	140,348	137,897

11 Staff costs and remuneration of trustees and key management personnel

The total group staff costs and employees benefit's was as follows:	2023	2022
	£	£
Wages and salaries	11,849,272	10,842,790
Social security costs	815,005	717,818
Pension costs	278,974	273,761
	<u>12,943,251</u>	<u>11,834,369</u>

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Charitable activities	523	529
Management and administration of the charity	32	34
Subsidiary undertakings	7	7
	<u>562</u>	<u>570</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,001 - £70,000	-	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
£90,001 - £100,000	-	-
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-
	<u>1</u>	<u>2</u>

The key management personnel of the Group are the Trustees and Management listed on page 18. Total salary and employee benefits received by key management personnel during the year amounted to £340,453 (2022: £329,092) plus pension contributions of £22,027 (2022: £21,207).

The trustees neither received nor waived any emoluments during the year (2022: £Nil).

During the year no trustees (2022: Nil) were reimbursed expenses totalling £Nil (2022: £Nil), which represented accommodation, travel and subsistence expenses incurred for attendance at the Trustees' meetings. A total of £Nil (2022: £Nil) was paid directly to third parties. As permitted in the Articles of Association, Trustee indemnity insurance was purchased at a total cost of £2,436 (2022: £2,240).

12 Interest payable and similar charges

	2023	2022
	£	£
Bank loans and overdrafts	20,232	21,859
Finance charges payable under finance leases	553	-
	<u>20,785</u>	<u>21,859</u>

13 Taxation

Education and Services for People with Autism Limited is a registered charity and as such its income and gains falling within s.505 ICTA 88 or s.256 TCGA 92 are exempt from corporation tax to the extent that they are applied to its charitable activities. No material corporation or deferred tax charge has arisen in its subsidiary undertakings.

Notes to the financial statements  
For The Year Ended 31 March 2023

14 Tangible fixed assets

Group	Freehold land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost or valuation:</b>						
At 01.04.2022	11,159,777	248,292	607,952	16,236	317,559	12,349,816
Additions	-	-	84,428	26,399	21,447	132,274
Transfers	-	-	-	-	-	-
Disposals	(240,161)	(894)	(3,270)	-	(17,690)	(262,015)
<b>At 31.03.2023</b>	<b>10,919,616</b>	<b>247,398</b>	<b>689,110</b>	<b>42,635</b>	<b>321,316</b>	<b>12,220,075</b>
<b>Depreciation:</b>						
At 01.04.2022	2,688,507	205,671	486,141	15,219	253,505	3,649,043
Charge for the year	198,054	15,773	49,732	5,967	36,074	305,600
Eliminated on disposals	(89,293)	(893)	(3,265)	-	(17,674)	(111,125)
<b>At 31.03.2023</b>	<b>2,797,268</b>	<b>220,551</b>	<b>532,608</b>	<b>21,186</b>	<b>271,905</b>	<b>3,843,518</b>
<b>Net book value:</b>						
At 31.03.2023	8,122,348	26,847	156,502	21,449	49,411	8,376,557
At 01.04.2022	8,471,270	42,621	121,811	1,017	64,054	8,700,773
<b>Charity</b>						
<b>Cost or valuation:</b>						
At 01.04.2022	11,159,777	185,724	607,952	16,236	313,807	12,283,496
Additions	-	-	84,428	26,399	21,447	132,274
Transfers	-	-	-	-	-	-
Disposals	(240,161)	(894)	(3,270)	-	(17,690)	(262,015)
<b>At 31.03.2023</b>	<b>10,919,616</b>	<b>184,830</b>	<b>689,110</b>	<b>42,635</b>	<b>317,564</b>	<b>12,153,755</b>
<b>Depreciation:</b>						
At 01.04.2022	2,688,507	169,612	486,141	15,219	250,734	3,610,213
Charge for the year	198,054	7,139	49,732	5,967	35,537	296,429
Eliminated on disposals	(89,293)	(893)	(3,265)	-	(17,675)	(111,126)
<b>At 31.03.2023</b>	<b>2,797,268</b>	<b>175,858</b>	<b>532,608</b>	<b>21,186</b>	<b>268,596</b>	<b>3,795,516</b>
<b>Net book value:</b>						
At 31.03.2023	8,122,348	8,972	156,502	21,449	48,968	8,358,239
At 01.04.2022	8,471,270	16,112	121,811	1,017	63,073	8,673,283

Tangible fixed assets with a net book value of £5,907,557 (2022 - £6,049,845) have been pledged as security for liabilities of the group and charity. These assets have restricted title.

Motor vehicles includes assets with a net book value of £21,448 (2022: £Nil) held under finance leases.

Notes to the financial statements  
For The Year Ended 31 March 2023

15 Fixed asset investments

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Market Value as at 1 April 2022	-	-	20	20
Additions	-	-	-	-
Disposal	-	-	-	-
Impairment	-	-	-	-
Market Value as at 31 March 2023	-	-	20	20

The Charity holds 100 per cent shareholdings in the two subsidiary undertakings within the Group, these are valued at cost of £20 (Espa Research Limited £10 and Autism Works Limited £10) (see note 24).

16 Debtors

	Group 2023 £	Group 2022 £ (as restated)	Charity 2023 £	Charity 2022 £ (as restated)
Trade debtors	3,878,283	2,808,431	3,795,744	2,731,835
Amounts owed by group undertakings	-	-	187,119	159,470
Other debtors	120,636	88,640	86,173	72,015
Prepayments and accrued income	3,451,358	3,286,161	3,438,624	3,230,448
	7,450,277	6,183,232	7,507,660	6,193,768

17 Creditors: amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans and overdrafts	452,354	90,535	452,354	90,535
Trade creditors	299,806	278,234	293,964	278,234
Fees in advance	328,300	329,102	328,300	329,102
Payments received on account	535,767	589,608	533,460	588,964
Other tax and social security	192,529	264,389	192,389	263,065
Finance leases	4,203	-	4,203	-
Accruals and deferred income	334,981	274,962	313,265	258,847
	2,147,940	1,826,830	2,117,935	1,808,747

Notes to the financial statements  
For The Year Ended 31 March 2023

18 Creditors: amounts falling due after more than one year

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Bank loans	34,377	485,994	34,377	485,994
	<u>34,377</u>	<u>485,994</u>	<u>34,377</u>	<u>485,994</u>

Bank loans include aggregate amounts of £Nil (2022 - £Nil) which fall due after five years and which are repaid by instalments. The payment terms and interest rate of each creditor for which an amount falls due after one year are given below:

The bank loans are secured by legal charges and a debenture dated 21/04/1995 over various freehold land and buildings of the Group and Charity.

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
2.50% above Bank of England rates secured loan repayable on 22 June 2025	34,377	55,920	34,377	55,920
3.69% fixed rate secured loan repayable on 2 November 2023	-	430,074	-	430,074
	<u>34,377</u>	<u>485,994</u>	<u>34,377</u>	<u>485,994</u>

19 Leases

a) Finance leases

Finance lease payments represent rentals payable by the company for a motor vehicle. Leases include the purchase option at the end of the lease period, and no restrictions are placed on the use of the assets. The average lease term is one year. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

Total future minimum finance lease payments are as follows:

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Not later than one year	4,250	-	4,250	-
	<u>4,250</u>	<u>-</u>	<u>4,250</u>	<u>-</u>
Less finance charges	(47)	-	(47)	-
	<u>4,203</u>	<u>-</u>	<u>4,203</u>	<u>-</u>

b) Operating lease

At 31 March 2023 the Charity and the Group had total commitments under non-cancellable operating leases for Land and Buildings and Equipment as follows:

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

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Operating lease payments falling due:				
Within one year	142,916	149,850	130,911	133,217
Between one and five years	52,849	115,041	52,849	114,069
After more than five years	-	-	-	-
	<u>195,765</u>	<u>264,891</u>	<u>183,760</u>	<u>247,286</u>

20 Provisions for liabilities

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
At 01.04.2022	186	276	-	-
Deferred tax provision	(102)	(90)	-	-
At 31.03.2023	<u>84</u>	<u>186</u>	<u>-</u>	<u>-</u>

The tax provision relates to the deferred taxation within the subsidiary undertaking and is resultant of a timing issue.

EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

Notes to the financial statements  
For The Year Ended 31 March 2023

21 Fund reconciliation

Group (Current Year)	Balance At 01.04.2022 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	Balance At 31.03.2023 £
<b>Unrestricted funds:</b>						
General reserve	9,471,667	17,505,031	(16,049,031)	-	(978,091)	9,949,576
<b>Designated funds</b>						
Fixed asset fund	8,124,244	-	-	-	(238,621)	7,885,623
Property development fund	517,983	-	-	-	1,262,515	1,780,498
<b>Total unrestricted funds</b>	<b>18,113,894</b>	<b>17,505,031</b>	<b>(16,049,031)</b>	<b>-</b>	<b>45,803</b>	<b>19,615,697</b>
<b>Restricted funds:</b>						
Tyne and Wear Care Alliance	-	3,000	(3,000)	-	-	-
ESFA - Independent Specialist Providers	-	82,817	(37,014)	-	(45,803)	-
ESFA - Covid	-	228	(228)	-	-	-
ESFA - Training	-	27,915	(27,915)	-	-	-
Covid 19 Support funds	-	628	(628)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>114,588</b>	<b>(68,785)</b>	<b>-</b>	<b>(45,803)</b>	<b>-</b>
<b>Total funds</b>	<b>18,113,894</b>	<b>17,619,619</b>	<b>(16,117,816)</b>	<b>-</b>	<b>-</b>	<b>19,615,697</b>
<b>Group (Prior Year) - (as restated)</b>	<b>Balance At 01.04.2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains / (losses) £</b>	<b>Transfers £</b>	<b>Balance At 31.03.2022 £</b>
<b>Unrestricted funds:</b>						
General reserve	8,189,299	15,636,963	(14,363,166)	-	(221,660)	9,241,436
Prior year adjustment	-	230,231	-	-	-	230,231
<b>Designated funds</b>						
Fixed asset fund	8,393,719	-	-	-	(269,475)	8,124,244
Property development fund	-	-	-	-	517,983	517,983
<b>Total unrestricted funds</b>	<b>16,583,018</b>	<b>15,867,194</b>	<b>(14,363,166)</b>	<b>-</b>	<b>26,848</b>	<b>18,113,894</b>
<b>Restricted funds:</b>						
Tyne and Wear Care Alliance	-	8,700	(8,700)	-	-	-
Good Things Foundation	-	3,300	-	-	(3,300)	-
Ian Karten Charitable Trust	-	15,700	-	-	(15,700)	-
ESFA - Independent Specialist Providers	-	-	-	-	-	-
ESFA - Independent Specialist Providers	-	7,848	-	-	(7,848)	-
ESFA - Covid	-	37,110	(37,110)	-	-	-
Job retention scheme	-	35,222	(35,222)	-	-	-
Covid 19 Support funds	-	373,337	(373,337)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>481,217</b>	<b>(454,369)</b>	<b>-</b>	<b>(26,848)</b>	<b>-</b>
<b>Total funds</b>	<b>16,583,018</b>	<b>16,348,411</b>	<b>(14,817,535)</b>	<b>-</b>	<b>-</b>	<b>18,113,894</b>

Note 26

Notes to the financial statements  
For The Year Ended 31 March 2023

21 Fund reconciliation (continued)

Charity (Current Year)	At 01.04.2022 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	At 31.03.2023 £
<b>Unrestricted funds:</b>						
General reserve	9,462,310	17,274,659	(15,765,495)	-	(987,262)	9,984,212
<b>Designated funds</b>						
Fixed asset fund	8,096,753	-	-	-	(229,450)	7,867,303
Property development fund	517,983	-	-	-	1,262,515	1,780,498
<b>Total unrestricted funds</b>	<b>18,077,046</b>	<b>17,274,659</b>	<b>(15,765,495)</b>	<b>-</b>	<b>45,803</b>	<b>19,632,013</b>
<b>Restricted funds:</b>						
Tyne and Wear Care Alliance	-	3,000	(3,000)	-	-	-
ESFA - Independent Specialist Providers	-	82,817	(37,014)	-	(45,803)	-
ESFA - Covid	-	228	(228)	-	-	-
ESFA - Training	-	27,915	(27,915)	-	-	-
Covid 19 Support funds	-	628	(628)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>114,588</b>	<b>(68,785)</b>	<b>-</b>	<b>(45,803)</b>	<b>-</b>
<b>Total funds</b>	<b>18,077,046</b>	<b>17,389,247</b>	<b>(15,834,280)</b>	<b>-</b>	<b>-</b>	<b>19,632,013</b>
<b>Charity (Prior Year) - (as restated)</b>	<b>At 01.04.2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains / (losses) £</b>	<b>Transfers £</b>	<b>At 31.03.2022 £</b>
<b>Unrestricted funds:</b>						
General reserve	8,176,387	15,358,718	(14,083,739)	-	(219,287)	9,232,079
Prior year adjustment	-	230,231	-	-	-	230,231
<b>Designated funds</b>						
Fixed asset fund	8,368,601	-	-	-	(271,848)	8,096,753
Property development fund	-	-	-	-	517,983	517,983
<b>Total unrestricted funds</b>	<b>16,544,988</b>	<b>15,588,949</b>	<b>(14,083,739)</b>	<b>-</b>	<b>26,848</b>	<b>18,077,046</b>
<b>Restricted funds:</b>						
Tyne and Wear Care Alliance	-	8,700	(8,700)	-	-	-
Good Things Foundation	-	3,300	-	-	(3,300)	-
Ian Karten Charitable Trust	-	15,700	-	-	(15,700)	-
ESFA - Independent Specialist Providers	-	-	-	-	-	-
ESFA - Independent Specialist Providers	-	7,848	-	-	(7,848)	-
ESFA - Covid	-	37,110	(37,110)	-	-	-
Job retention scheme	-	35,222	(35,222)	-	-	-
Covid 19 Support funds	-	373,337	(373,337)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>481,217</b>	<b>(454,369)</b>	<b>-</b>	<b>(26,848)</b>	<b>-</b>
<b>Total funds</b>	<b>16,544,988</b>	<b>16,070,166</b>	<b>(14,538,108)</b>	<b>-</b>	<b>-</b>	<b>18,077,046</b>

Fund descriptions

a) Unrestricted funds

The General reserve represents the free funds of the charity which are not designated for particular purposes.

b) Designated funds

The Fixed asset fund has been set up to assist in identifying those funds that are not free funds and it represents the net book value of tangible fixed assets less bank loans and hire purchase.

The Property Development Fund has been set up to assist in identifying funds that are not free funds and it represent funds that are required for the future development of properties.

c) Restricted funds

The restricted fund represents funds that have been received and are to be used for a specific purpose.

Notes to the financial statements  
For The Year Ended 31 March 2023

22 Analysis of net assets between funds

Group fund balances at 31 March 2023 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	-	8,376,557	-	8,376,557
Investments	-	-	-	-
Current assets	11,641,043	1,780,498	-	13,421,541
Current liabilities	(1,691,383)	(456,557)	-	(2,147,940)
Long term liabilities	(84)	(34,377)	-	(34,461)
<b>Total</b>	<b>9,949,576</b>	<b>9,666,121</b>	<b>-</b>	<b>19,615,697</b>

Group fund balances at 31 March 2022 are represented by:	2022			
	Unrestricted funds	Designated funds	Restricted funds	(as restated)
	£	£	£	£
Tangible fixed assets	-	8,700,773	-	8,700,773
Investments	-	-	-	-
Current assets	11,208,148	517,983	-	11,726,131
Current liabilities	(1,736,295)	(90,535)	-	(1,826,830)
Long term liabilities	(186)	(485,994)	-	(486,180)
<b>Total</b>	<b>9,471,667</b>	<b>8,642,227</b>	<b>-</b>	<b>18,113,894</b>

Charity fund balances at 31 March 2023 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	-	8,358,239	-	8,358,239
Investments	20	-	-	20
Current assets	11,645,568	1,780,498	-	13,426,066
Current liabilities	(1,661,376)	(456,559)	-	(2,117,935)
Long term liabilities	-	(34,377)	-	(34,377)
<b>Total</b>	<b>9,984,212</b>	<b>9,647,801</b>	<b>-</b>	<b>19,632,013</b>

Charity fund balances at 31 March 2022 are represented by:	2022			
	Unrestricted funds	Designated funds	Restricted funds	(as restated)
	£	£	£	£
Tangible fixed assets	-	8,673,283	-	8,673,283
Investments	20	-	-	20
Current assets	11,180,501	517,983	-	11,698,484
Current liabilities	(1,718,211)	(90,536)	-	(1,808,747)
Long term liabilities	-	(485,994)	-	(485,994)
<b>Total</b>	<b>9,462,310</b>	<b>8,614,736</b>	<b>-</b>	<b>18,077,046</b>

23 Notes to the Cash Flow Statement

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities	Group	Group	Charity	Charity
	2023	2022	2023	2022
	£	(as restated)	£	(as restated)
Net income / (expenditure) for the year	1,501,803	1,530,876	1,554,967	1,532,058
Interest receivable	(43,210)	(2,744)	(43,210)	(2,744)
Interest payable	20,785	21,859	20,785	21,859
Depreciation of tangible fixed assets	305,600	302,658	296,429	292,769
(Profit) / loss on disposal of tangible fixed assets	(236,626)	(149,887)	(236,626)	(150,603)
Provisions less payments	(102)	(90)	-	-
(Increase) / decrease in debtors	(1,267,044)	(2,244,336)	(1,313,892)	(2,218,578)
Increase / (decrease) in creditors	(44,912)	374,944	(56,834)	376,653
<b>Net cash flow from operating activities</b>	<b>236,294</b>	<b>(166,720)</b>	<b>221,619</b>	<b>(148,586)</b>

Notes to the financial statements  
For The Year Ended 31 March 2023

23 Notes to the Cash Flow Statement (continued)  
a) Analysis of changes in net funds (current year)

	At 01.04.2022	Cash flows	New finance leases	Non-cash changes	At 31.03.2023
	£	£	£	£	£
Cash at bank and in hand	5,542,899	428,365	-	-	5,971,264
Loans due within one year	(90,535)	89,798	-	(451,617)	(452,354)
Loans due after more than one year	(485,994)	-	-	451,617	(34,377)
Finance lease obligations	-	12,196	(16,399)	-	(4,203)
	4,966,370	530,359	(16,399)	-	5,480,330

b) Analysis of changes in net funds (prior year)

	At 01.04.2021	Cash flows	New finance leases	Non-cash changes	At 31.03.2022
	£	£	£	£	£
Cash at bank and in hand	5,612,030	(69,131)	-	-	5,542,899
Loans due within one year	(87,352)	87,895	-	(91,078)	(90,535)
Loans due after more than one year	(577,072)	-	-	91,078	(485,994)
	4,947,606	18,764	-	-	4,966,370

24 Subsidiary undertakings

The charity has two wholly owned non-charitable subsidiary undertakings ESPA Research Ltd (company number 6862992) and Autism Works Ltd (company number 7402411) which are registered in England and Wales. The registered address for both subsidiary undertakings is North House, Ferryboat Lane, Sunderland, Tyne and Wear. SR5 3RL

Autism Works Ltd is used for the trading activities of software testing and ESPA Research Ltd is used for academic research and non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the SOFA. Any available profits are gifted to the charity, during the current financial year the subsidiaries have generated a small profit/loss on its trading activities but these have been retained in the year to fund current working capital.

A summary of the results of the subsidiaries is shown below:

	Autism Works Limited		ESPA Research Limited	
	Total 2023	Total 2022	Total 2023	Total 2022
	£	£	£	£
Turnover	102,718	155,993	-	6,742
Cost of sales	(156,219)	(152,472)	-	-
Gross profit	(53,501)	3,521	-	6,742
Administrative expenses	-	-	(128,713)	(125,751)
Other operating income	-	-	127,654	115,510
Profit/(Loss) on ordinary activities	(53,501)	3,521	(1,059)	(3,499)
Corporation tax repayable/(payable)	1,397	(1,205)	-	-
Retained (Loss)/Profit in subsidiary	(52,104)	2,316	(1,059)	(3,499)
The aggregate of the assets, liabilities and funds was:				
Assets	111,147	135,517	89,765	79,089
Liabilities	(100,651)	(72,917)	(116,557)	(104,822)
Reserves	10,496	62,600	(26,792)	(25,733)

Included within the operating income figure of Espa Research Limited, donations received during the year were £80,000 (2022: £80,010), with the largest donor being the Robert Luff Foundation of £80,000 (2022: £80,000). These funds are unrestricted and have been shown within the Group total of donations and legacies (note 2), with the balance of operating income and turnover of £47,654 (2022: £35,000) shown under trading activities (note 4).

ESPA Limited (The Charity) is prepared to provide continuing support to the trading subsidiaries.

## EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

### Notes to the financial statements For The Year Ended 31 March 2023

#### 25 Pensions

The charity operates a defined contribution scheme for eligible employees and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £278,974 (2022: £273,761). From February 2014, all employees have been automatically enrolled into the defined contribution scheme and the charity contributes between 1% and 10% of pensionable salaries.

The defined contribution liability is wholly allocated to unrestricted funds and is charged to the charitable activities in proportion to the staffing costs incurred.

Total pension commitments which are included in the balance sheet amount to £51,613 (2022: £47,966).

#### 26 Prior period adjustments

An adjustment has been made to prior years figures in relation to accrued income. The uncertainty of funding during the covid pandemic has resulted in the charity's omission of fees for a residential care placement that were disputed. The adjustment has had the effect of increasing closing unrestricted funds at 31 March 2022 by £210,231.

#### 27 Related party transactions

The charity has taken advantage of the exemption conferred by paragraph 33.1A of FRS 102, 'related party transactions', that transactions with wholly owned subsidiaries do not need to be disclosed.

#### 28 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	Note	Group 2023 £	Group (as restated) 2022 £	Charity 2023 £	Charity (as restated) 2022 £
<i>Financial assets</i>					
Debt instruments measured at amortised cost:					
- Trade debtors	16	3,878,283	2,808,431	3,795,744	2,731,835
- Amounts owed by group undertakings	16	-	-	187,119	159,470
- Other debtors and accrued income		3,289,849	3,101,873	3,277,186	3,046,224
- Cash at bank and in hand		5,971,264	5,542,899	5,918,406	5,504,716
		<u>13,139,396</u>	<u>11,453,203</u>	<u>13,178,455</u>	<u>11,442,245</u>
<i>Financial liabilities</i>					
Measured at amortised cost					
- Bank loans and overdraft	17/18	486,731	576,529	486,731	576,529
- Trade creditors	17	299,806	278,234	293,964	278,234
- Accruals		141,253	111,628	119,537	95,513
		<u>927,790</u>	<u>966,391</u>	<u>900,232</u>	<u>950,276</u>