

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

**REPORT AND GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

REGISTERED CHARITY NO: 1037868

COMPANY NO: 2909953

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 2024

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 2024.

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 244 (2023: 245) 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 that can include learning disabilities, mental health conditions, ADHD, OCD, sensory and communication difficulties and display behaviours that challenge. We currently employ 578 (2023: 562) 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.

**Board of Trustees Report including Strategic Report
For the year ended 31 March 2024**

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. This includes a review and renovation 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-assessment, 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 objective 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 aim to enhance people's independence and improve health and well-being outcomes, helping to reduce 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 communities: 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. Thereby recognising and utilising many of the autistic characteristics that are valued and 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.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

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 76 (2023: 79) people in these services. Residential services currently represent 51% (2023: 50%) 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. 268 (2023: 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 Northeast: 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 approximately 23% (2023: 20%) of overall income and it currently employs 111 (2023: 116) staff.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

The Domiciliary Agency is currently supporting 31 people (2023: 34). We have 8 supported living services and 14 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 these day opportunities. It also offers specialist full and part-time day placements for people not living in ESPA services. These placements are commissioned by Local Authorities or purchased directly through Personal Budgets, Direct Payments or Individual Service Funds. We currently support 22 (2023: 20) people for day placements from across the region. The Croft Centre is open for 44 weeks a year and it currently employs 25 (2023: 25) staff.

Education

a) Independent Specialist Further Education College

ESPA operates an Independent Specialist Further Education College that is based within the Northeast 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, needs and aspirations. EHCPs and Transition plans ensure that each person achieves their personal and academic ambitions. In March 2024 we were supporting 111 learners (2023: 112) across the sites. We offer a 38-week academic year but can offer residential placements for up to 52 weeks. The College now represents 25% (2023: 25%) of the Charity's overall income and employs 162 (2023: 159) 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, helping them achieve 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, enabling 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 Positive Behaviour Support) 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 3 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 111 people supported by the College 30 were on social hub programmes.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

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 5 people, 3 who are autistic. Our Business Plan demonstrates our commitment to creating 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 2 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 ended the pressures have remained within the sector for recruitment and retention of staff. Currently we are seeking to improve our retention rate (22%) via a commitment to salary enhancement and a range of staff well-being measures.

Robust financial management has enabled us to accommodate the National Living Wage (NLW) increases, offer competitive salary inflationary increases to all staff and cover increasing costs. However, from April 2024 the new NLW and increased NI contributions is going to significantly impact on budgets and increase our costs by over £1 million. Moreover, we will soon be incurring a significant increase to our costs base as our discounted arrangement with our energy provider comes to an end and cost of living crisis is going to significantly impact on budgets. Unlike many 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 continue to invest 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 time, capacity and cash flow.

Directors and Senior Managers

The NE12 framework responsible for procuring specialist post-16 education was extended to July 2022. The College is now free of all legacy fees attributed to the NE12 framework. The College now sets competitive and realistic fees which support the delivery of outstanding educational programmes. Due to low year on year inflationary increases this contract was putting the College's financial stability at risk. From the 1st 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.

We have continued to expand and develop the output and team that support the delivery of our Behaviour Training Programme, NAPPI. We now have 5 qualified trainers, and the training is well established at Levels 1 and 2 across ESPA. We are seeking to secure further trainers to support the delivery of Level 3 and ongoing annual refreshers.

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 is a well-recognised accredited body which better meets our current needs and offers extensive support. We now have 2 qualified Train the Trainers, and the training is now being rolled out across ESPA.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

When the Maintenance Manager left ESPA, he was replaced by his deputy which triggered a review of the department. A new team member has been recruited, and a broader range of sub-contractors are being sourced.

We continue 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 2024 and will continue to be updated annually.

Following an extensive recruitment programme we finally appointed a Speech and Language Therapist in 2024. We now have 2 Counsellors, a SALT, an OT and a PBS Specialist who have the skills and experience to meet the needs of an increasingly complex population.

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 continue to update some of our marketing and promotional materials for use at local marketing and recruitment events. ESPA's use of social media has significantly increased with a presence on Facebook, Instagram and LinkedIn. We are also updating the ESPA website to reflect the significant change in services, programmes and staff in recent times.

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. Plans are still in place to build a new studio in the grounds of South Hill and to sell Abigail House. We have recently acquired extra temporary teaching space in the grounds of South Hill to meet the demands of a rapidly growing cohort. These College developments will enable us to increase capacity in Sunderland. We have also acquired Ideal House – A large 2 storey development in Thornaby to meet the escalating demand for Autism education across the Tees Valley and North Yorkshire

Residential Services

All of our residential services continue to provide an excellent Quality of Life to the people we support. There has been a noticeable reduction in the use of Agency staff and a greater focus on local recruitment using various media channels. However, due to a competitive and transient labour market, some services remain under pressure to retain and recruit.

During this last year, demand for placements has been maintained but due to the staffing situation our focus has been on filling existing staff voids before accepting new referrals and admissions. In 2023 4 new people moved into ESPA services. Financial stability has been maintained. At the end of March '24 we were supporting 79 service users and we had 11 voids – representing an occupancy rate of 88% which we are confident will increase once the staffing situation improves.

The Finance Department have experienced yet another challenging year trying to achieve inflationary increases from many local authorities. Considerable time has also been spent trying to negotiate fee increases for some historic, loss-making placements. While we have some successes, this remains a priority for the next financial year. CQC have introduced a new Single Inspection Framework which outlines the way the Care Quality Commission inspect and rate settings. KLOE's have been replaced with Quality Statements and there is a greater focus on continuous assessment – ESPA's current position is that all Residential Services are rated Good overall.

In 2023 our internal QA processes were reviewed and a new QA Lead was appointed. The lead has a clear plan to review existing documents and standardise across services to provide a more streamlined process that generates evidence linked to CQC requirements and better captures Quality of Life outcomes.

Demand for respite placements at Ashleigh remains high. However, staffing issues continue to impact our ability to adequately resource the service. Further building work is required to provide increasing capacity for both residential and student placements.

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ESPA College

2023-2024 has been another very positive year for ESPA College. There has been continued stability in student numbers alongside many outstanding learner outcomes and achievements. At the end of March 24, the College was supporting 111 young people, 82 learners were on Educational placements and 29 attended the Social Hubs – 5 people were on hybrid programmes.

The Interim Contract with the NE12 Commissioning Framework officially ended on March 31st. The College now has complete autonomy and control of their fee structures going forward – potentially ensuring a profitable and sustainable future for the College.

The Social Hub continues to thrive. Numbers have risen by 10% this year and forecasts suggest this is set to continue with numbers expected to reach 45-50 in the next few years.

Going forward we need to prioritise developing a new space for this anticipated growth. This has started with the purchase of a 2year temporary Portakabin space until The Studio extension is complete in the South Hill garden, the purchase and refurbishment of Ideal House in Thornaby to replace Tithebarn alongside the search to find a bigger property to replace North Rye in Tyneside.

The College's Self-Assessment Report (SAR) was finalised in January '24. It concluded that the College is Good in each area of the inspection framework. Progress and achievements are reported through Termly Quality Reports which are shared with staff and Trustees. Areas for improvement are identified and help inform our Annual QIP (Quality Improvement Plan).

In November 2023, the College introduced a new framework for internal teaching observations. The main objective of the new approach was to improve the quality and usefulness of feedback and support received by tutors following an observation. Teaching observations conducted since the introduction of the new process has resulted in 84% of teaching and learning being judged as either Secure or Highly Proficient.

One of ESPA's Trustees is now the primary link person for Educational & Safeguarding inputs; meeting regularly with College Principal/Vice Principal and attending the College Advisory Board. He has undertaken 'learner walk' (informal less observations) and is a familiar link for the sites, students and staff.

Evidence gathered from multiple sources confirms that this year learners had made excellent progress – 43% of graduates progressed to Further of Higher Education, 27% moved on to appropriate Social Destinations, 3% moved into supported living and 15% went onto paid or voluntary work.

In December 2023, the College held the first of its termly Parents' Forums. It was well attended and was a much-appreciated opportunity to build relationships with parents and for parents to share their concerns and experiences with other families.

College leaders share a vision of celebrating authentic autistic identity. A learner voice working group was created and champions themes important to our students – for example a Learner Vlog is underway, and students have attended the national NATSPEC Parliament and organised our own Summer Olympics.

A new College Mental Health Well-Being group was established – key outcomes include writing a College Mental Health & Well-Being Policy, increased access to relevant training and improving knowledge of local well-being services and providers.

Community Services (Domiciliary Services)

We continue to be approved framework providers in Newcastle, Durham, North Tyneside, Sunderland, South Tyneside, Gateshead and Tees Valley. The last year has seen an increase in direct approaches rather than mini competitions and tenders.

As is the case across our sector Recruitment and Retention has proven to be a real barrier and limited our ability to take on new support services – much of our recruitment has been from employees originating from overseas with minimal

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

local uptake or interest. Nonetheless Community Services continue to be financially stable with inflationary increases being realistic and forthcoming.

In October '23 we successfully tendered for the contract to maintain operational management and control of Ware Street for up to 5 years. A detailed Action Plan is being followed to ensure the best possible service is delivered.

Burnfoot Court continues to provide support to 5 people who live in individual bungalows on a core and cluster site in Newcastle. Following a period of low staff levels and difficulties around recruitment and retention, staffing levels are now stable, and the service continues to thrive.

In August 2023 a young man moved from Queen Alexandra Road to take up a place at Coventry University having been successfully supported by staff teams from QA Road and ESPA College – working in collaboration to get him ready for the next step on his journey.

In December 2023, following an extended period of assessment and a gradual transition, a young man moved into our North Tyneside supported living service taking the building up to its capacity of 3.

Day and Vocational Services.

The Croft Centre in Sunderland and College Social Hubs make up our day service offer and provide opportunities for over 50 people. The Croft Centre currently supports 21 service users, and the Social Hubs provide opportunities for up to 35 young adults. With the creation and growth of the College Social Hubs, fewer people now transition directly from the College into other ESPA day services. We have established that the Social Hubs will only support people up to the age of 30 – beyond this they can be offered a transition to The Croft Centre. With the College portfolio at capacity, it is hoped that the acquisition of new properties in Newcastle and Teesside will create more opportunities for growth and separate The Hubs from the College model.

Post-covid there has been an increase in demand for Croft Centre sessions which has resulted in a change to the timetable; moving from 3 to 4 sessions per day opening more options and variety.

Social events are very well supported as ever. Highlights have included Summer Barbeques, East Tea and Egg hunts, Halloween and Pizza Parties, Christmas Party, 80's themed night, Valentine's Party and Cingo de Mayo – A Mexican themed event.

The Croft has also established links with a local Horticultural Organisation – Sunderland Home Grown - learning about everything from plants to beekeeping and having been involved in the maintenance and upkeep of the beehives. Regular sessions from Intertwined have introduced very popular yoga, dance and movement and mindfulness sessions.

The Summer House. The Pamper Room and The Sensory Room have all been upgraded and have proved very popular. Moreover, a brand-new Cinema Room is being developed including authentic seats and a popcorn machine.

Autism Works

In the current financial year, the enterprise made a marginal financial loss. The year has been challenging and the contracts that were agreed pre Covid are now being implemented with Johnson and Johnson's long term goals. .

Although Autism Works has a good portfolio of clients including Johnson & Johnson; post-covid the Testing sector has become increasingly competitive and challenging. This is further compounded by significant advancements in AI technology which is having a clear and direct impact on Autism Works' ability to secure new work and contracts. It is hoped that the introduction of a successful entrepreneurial specialist on a consultancy basis will help to improve the commercial outlook for Autism Works going forward.

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ESPA Research

We have continued to conduct research that aims to improve the lives of people diagnosed with Autism. Our primary goals are to discover potential biomarkers; identifying and tackling biological issues to guide intervention options and to disseminate scientific findings.

In the current financial year, ESPA Research received another generous donation from the Robert Luft Foundation. They have now generously supported the enterprise for 15 years.

A working collaboration continues with Arizona State University – The work aims to develop a biomarker suite for Autism.

ESPA Research continues to contribute to work looking into developing and designing a screening questionnaire to accompany their studies. This focuses on behaviour, developmental, and somatic symptoms.

Work looking at a potential overlap between autoimmune encephalitis and autism has continued; specifically focusing on the themes of regression.

Members of ESPA Research continue to attend various conferences both on-line and in person; actively participating and contributing where possible.

Plans for future periods

Our Strategic Plan for April 2024 to March 2026 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 2024 to March 2026 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 in line with strategic 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
- Deliver a high-quality, Quality Assurance Process that ensures high quality person-centred, autism specific support
- To achieve and sustain 94% occupancy
- Ensure resources are allocated to meet strategic priorities
- Ensure CQC compliance and maintain or exceed a 'Good' rating in all services.

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 evidence 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

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- 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
- To meet demand for referrals by improving capacity via accommodating staff
- Maintain outstanding outcomes in Teaching and Learning

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
- To develop links with Social Hub to support transition of College Hub leavers at 30

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 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

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Financial Review

The consolidated statement of financial activities for the year 2023-2024 reports an operating surplus of £1.236m in comparison with £1.502m last year. This is largely a result of increased charitable activities within the residential and education sector where we have seen growth within our day services. 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 a marginal decrease in the agency worker utilisation to resource our current student and resident requirement but this still remains within the organisation. The cost of living crisis has started to hit key costs and at present we have not fully faced the full impact of our energy costs in Oct 2024. 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 2023-24, we generated total income for the year of £19.021m (2023: £17.619m) an increase of 7.95% on the previous year. The increase in the year was due to the increase in demand for our Social Care Day Service, along with annual inflationary rises. We have seen a small 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 remains on inflationary increases and pressure on student fees. Student numbers and placement fees have increased in the year and the forecasted student numbers for 2024-25 is encouraging.

Fee income from statutory bodies represents 98.24% (2023: 96.39%) 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 11.06% to £13.90m (2023: £12.52m), which is reflective of greater demand and higher occupancy levels within the day and domiciliary care services. Education fees increased by 7.15% to £4.78m (2023: £4.46m), an increase in student numbers have impacted on this year's results. Grant income decreased by 70.69%, with grants received in the year totalling £33,583 (2023: £114,588), which includes £2,900 from the Work force development fund, £22,267 from the ESFA and £8,416 from the ESFA Capital Fund.

During 2023-24, our total charitable expenditure increased to £17.785m (2023: £16.117m), up 10.34% on the previous year. Analysis of our expenditure shows, adult social services at 70.60% (2023: 69.51%) and education fees at 28.27% (2023: 28.73%) of our total expenditure. Support costs in the year were £1.59m or 8.34% of total revenues (2023 - £1.51m, 8.60%). 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 £0.1m (2023: £0.13m) 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 £20.852m (2023: £19.616m) based on reporting a total net surplus of £1.236m.

The organisation continues to invest in short-term cash deposits, as these funds arise from fees received in advance. In 2024 the return on investments totalled £121.4k (2023: £43.2k), this being an increase of 180.91% (2023: 1,474.71% 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.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

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 but we are optimistic for new funding streams from the USA. The company has made a marginal loss in the year and the Board have recommended that all 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 continued to maintain 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 78.73%, 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 £8.64m (2023: £8.06m), which is in line with the actual free reserves at 31 March 2024 of £11.33m (2023: £9.95m). 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.

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.

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

- 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 long shadow cast by the Covid 19 pandemic, particularly on occupancy recovery, the current social care staffing crisis, the energy and cost of living crisis have 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 2024/2025 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 18th 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
- 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

Board of Trustees Report including Strategic Report For the year ended 31 March 2024

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 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. 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.

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.

**Board of Trustees Report including Strategic Report
For the year ended 31 March 2024**

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 2024 to March 2026.

**Board of Trustees Report including Strategic Report
For the year ended 31 March 2024**

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 23 December 2025 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 2024

Charity Registration Number: 1037868

Company Registration Number: 2909953

Trustees and Directors: P E G Shattock (Chairman)
P M Moxon
Prof M Hooper
R Jordan
S Robinson
G Young
Dr M Maskey

Chief Executive: K T Hardy

Key Management: K T Hardy - Chief Executive
P G Cahill - Deputy Chief Executive/College Principal
M Elstob - Head of Social Care

Company Secretary: K T Hardy

Registered Office: North House
Ferryboat Lane
Sunderland
Tyne and Wear
SR5 3RL

Auditors: Azets Audit Services
Bulman House
Regent Centre
Henry St
Newcastle upon Tyne
NE3 3LS

Bankers: 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 2024 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 2024, 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, which are included in the trustees' report, have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of 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 trustees' 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 16, 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

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 field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements; compliance with the UK Charities Act, Companies Act, Care Quality Commission and Ofsted.

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.

Azets Audit Services

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

23 December 2025

**Consolidated Statement of Financial Activities (Incorporating an income and expenditure account)
For The Year Ended 31 March 2024**

Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	84,181	-	84,181	85,451
Charitable activities	3	18,690,175	33,583	18,723,758	17,101,938
Other trading activities	4	91,223	-	91,223	152,372
Investments	5	121,383	-	121,383	43,210
Other	6	-	-	-	236,648
Total income		18,986,962	33,583	19,020,545	17,619,619
Expenditure on:					
Charitable activities	7	17,751,056	33,583	17,784,639	16,117,816
Total expenditure		17,751,056	33,583	17,784,639	16,117,816
Net income / (expenditure)		1,235,906	-	1,235,906	1,501,803
Transfers between funds	21	-	-	-	-
Net movement in funds	21	1,235,906	-	1,235,906	1,501,803
Reconciliation of funds:					
Total funds brought forward	21	19,615,697	-	19,615,697	18,113,894
Total funds carried forward	21	20,851,603	-	20,851,603	19,615,697

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 2024**

		Group 2024	Group 2023	Charity 2024	Charity 2023
	Note	£	£	£	£
Fixed assets					
Tangible assets	14	8,161,660	8,376,557	8,146,497	8,358,239
Investments	15	-	-	20	20
Total fixed assets		<u>8,161,660</u>	<u>8,376,557</u>	<u>8,146,517</u>	<u>8,358,259</u>
Current assets					
Debtors	16	6,260,208	7,450,277	6,324,450	7,507,660
Cash at bank and in hand		8,430,430	5,971,264	8,398,870	5,918,406
Total current assets		<u>14,690,638</u>	<u>13,421,541</u>	<u>14,723,320</u>	<u>13,426,066</u>
Current liabilities					
Creditors: amounts falling due within one year	17	(1,675,601)	(2,147,940)	(1,647,170)	(2,117,935)
Net current assets		<u>13,015,037</u>	<u>11,273,601</u>	<u>13,076,150</u>	<u>11,308,131</u>
Total assets less current liabilities		<u>21,176,697</u>	<u>19,650,158</u>	<u>21,222,667</u>	<u>19,666,390</u>
Creditors: amounts falling due after more than one year	18	(325,061)	(34,377)	(325,061)	(34,377)
Provisions for liabilities	20	(33)	(84)	-	-
Net assets		<u>20,851,603</u>	<u>19,615,697</u>	<u>20,897,606</u>	<u>19,632,013</u>
Charity Funds					
Restricted funds	21	-	-	-	-
Unrestricted funds	21	20,851,603	19,615,697	20,897,606	19,632,013
Total charity funds	21	<u>20,851,603</u>	<u>19,615,697</u>	<u>20,897,606</u>	<u>19,632,013</u>

The financial statements were approved and authorised for issue by the Board on 23 December 2025.

Signed on behalf of the board of trustees:



Paul Shattock - (Chairman)

Company registered number: 2909953

The accompanying notes form part of these financial statements.

**Statement of Cash Flows and Consolidated Statement of Cash Flows
For The Year Ended 31 March 2024**

		Group 2024	Group 2023	Charity 2024	Charity 2023
	Note	£	£	£	£
Cash flow from operating activities	23	2,517,387	236,294	2,532,685	221,619
Net cash flow from operating activities		2,517,387	236,294	2,532,685	221,619
Cash flow from investing activities					
Receipts from sales of tangible fixed assets		-	387,515	-	387,515
Payments to acquire tangible fixed assets		(89,239)	(132,274)	(83,239)	(132,274)
Interest received		121,383	43,210	121,383	43,210
Net cash flow from investing activities		32,144	298,451	38,144	298,451
Cash flow from financing activities					
Receipts from issue of new long term loans		-	16,399	-	16,399
Repayment of long term loans		(69,468)	(89,798)	(69,468)	(89,798)
Repayment of finance lease liabilities		(4,203)	(12,196)	(4,203)	(12,196)
Interest paid		(16,694)	(20,785)	(16,694)	(20,785)
Net cash flow from financing activities		(90,365)	(106,380)	(90,365)	(106,380)
Net increase / (decrease) in cash and cash equivalents		2,459,166	428,365	2,480,464	413,690
Cash and cash equivalents at 01.04.2023		5,971,264	5,542,899	5,918,406	5,504,716
Cash and cash equivalents at 31.03.2024		8,430,430	5,971,264	8,398,870	5,918,406
Cash and cash equivalents consists of:					
Cash at bank and in hand		8,430,430	5,971,264	8,398,870	5,918,406
Cash and cash equivalents at 31.03.2024		8,430,430	5,971,264	8,398,870	5,918,406

Notes to the financial statements For The Year Ended 31 March 2024

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 17. 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 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.

**Notes to the financial statements
For The Year Ended 31 March 2024**

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 2024

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.

Notes to the financial statements
For The Year Ended 31 March 2024

2 Income from donations and legacies

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Donations		4,181	-	4,181	5,451
Donations - Robert Luff Foundation	24	80,000	-	80,000	80,000
		<u>84,181</u>	<u>-</u>	<u>84,181</u>	<u>85,451</u>

Income from donations and legacies was £84,181 (2023 - £85,451) of which £Nil (2023 - Nil) was attributable to restricted funds and £84,181 (2023 - £85,451) was attributable to unrestricted funds.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Adult services fees	13,900,300	-	13,900,300	12,516,237
College fees	4,785,336	-	4,785,336	4,465,914
Grants	-	33,583	33,583	114,588
Other	4,539	-	4,539	5,199
	<u>18,690,175</u>	<u>33,583</u>	<u>18,723,758</u>	<u>17,101,938</u>

Income from charitable activities was £18,723,758 (2023 - £17,101,938) of which £33,583 (2023 - £114,588) was attributable to restricted funds and £18,690,175 (2023 - £16,987,350) was attributable to unrestricted funds.

During the year the Group and Charity received no capital grants (2023 - £NIL), which has no unfulfilled conditions or other conditions attached. Other forms of grant assistance from which the Group and Charity has benefitted amounts to £33,583 (2023: £114,588).

4 Income from other trading activities

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Garden furniture income		726	-	726	2,000
Subsidiary undertakings income	24	90,497	-	90,497	150,372
		<u>91,223</u>	<u>-</u>	<u>91,223</u>	<u>152,372</u>

Income from other trading activities was £91,223 (2023 - £152,372) of which £Nil (2023 - £Nil) was attributable to restricted funds and £91,223 (2023 - £152,372) was attributable to unrestricted funds.

5 Income from investments

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Interest received	121,383	-	121,383	43,210
	<u>121,383</u>	<u>-</u>	<u>121,383</u>	<u>43,210</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 2024	Total Funds 2023
	£	£	£	£
Profit on sale of tangible fixed assets	-	-	-	236,648
	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,648</u>

Other income of £Nil (2023: £236,648) was attributable to unrestricted funds.

Notes to the financial statements
For The Year Ended 31 March 2024

7 Analysis of expenditure on charitable activities

	Note	Activities undertaken directly £	Support costs £	2024 £	2023 £
Adult services fees		11,748,882	807,262	12,556,144	11,202,899
College fees		4,255,691	772,622	5,028,313	4,631,382
Subsidiary undertakings expenditure	24	194,582	5,600	200,182	283,535
		<u>16,199,155</u>	<u>1,585,484</u>	<u>17,784,639</u>	<u>16,117,816</u>

£33,583 (2023 - £68,785) of the above costs were attributable to restricted funds. £17,751,056 (2023 - £16,049,031) 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 £	2024 £
Governance	9	19,714	19,714	5,600	45,028
Management		115,363	115,362	-	230,725
Finance		129,643	129,643	-	259,286
Human resources		43,828	43,828	-	87,656
Maintenance		54,765	54,765	-	109,530
Training		60,499	25,859	-	86,358
Multi disciplinary team		54,643	54,643	-	109,286
Facilities (incl. rental)		16,477	16,478	-	32,955
Admin and Office costs		312,330	312,330	-	624,660
Total support and governance costs		<u>807,262</u>	<u>772,622</u>	<u>5,600</u>	<u>1,585,484</u>

Support costs are made up of:

Staff Costs	458,741	424,100	-	882,841
Other Costs	348,521	348,522	5,600	702,643
Total support and governance costs	<u>807,262</u>	<u>772,622</u>	<u>5,600</u>	<u>1,585,484</u>

Support cost (Prior 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>

9 Governance costs

	2024 £	2023 £
Auditor's remuneration:		
- Audit of the charity's annual accounts	36,992	23,677
- Audit of the charity's subsidiary undertakings	5,600	5,675
Trustees' indemnity insurance	2,436	2,436
	<u>45,028</u>	<u>31,788</u>

Notes to the financial statements
For The Year Ended 31 March 2024

10 Net income for the year

Net income is stated after charging:	2024	2023
	£	£
Depreciation of tangible fixed assets	304,099	305,600
Loss on sale of tangible fixed assets	36	22
Operating lease rentals - land and buildings	119,205	111,418
Operating lease rentals - equipment	155,692	140,348

11 Staff costs and remuneration of trustees and key management personnel

The total group staff costs and employees benefit's was as follows:	2024	2023
	£	£
Wages and salaries	12,774,745	11,849,272
Social security costs	881,393	815,005
Pension costs	294,036	278,974
	<u>13,950,174</u>	<u>12,943,251</u>

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

	2024	2023
	Number	Number
Charitable activities	540	523
Management and administration of the charity	31	32
Subsidiary undertakings	7	7
	<u>578</u>	<u>562</u>

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

	2024	2023
	Number	Number
£60,001 - £70,000	1	-
£70,001 - £80,000	1	-
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
£100,001 - £110,000	-	-
£110,001 - £120,000	-	1
	<u>3</u>	<u>2</u>

The key management personnel of the Group are the Trustees and Management listed on page 17. Total salary and employee benefits received by key management personnel during the year amounted to £246,651 (2023: £340,453) plus pension contributions of £16,950 (2023: £22,027).

The trustees neither received nor waived any emoluments during the year (2023: £Nil).

During the year no trustees (2023: Nil) were reimbursed expenses totalling £Nil (2023: £Nil). A total of £Nil (2023: £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 (2023: £2,436).

12 Interest payable and similar charges

	2024	2023
	£	£
Bank loans and overdrafts	16,647	20,232
Finance charges payable under finance leases	47	553
	<u>16,694</u>	<u>20,785</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 2024

14 Tangible fixed assets

Group	Freehold land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Total £
Cost or valuation:						
At 01.04.2023	10,919,616	247,398	689,110	42,635	321,316	12,220,075
Additions	42,948	11,312	27,216	-	7,763	89,239
Disposals	-	(2,103)	(15,278)	-	(18,389)	(35,770)
At 31.03.2024	10,962,564	256,607	701,048	42,635	310,690	12,273,544
Depreciation:						
At 01.04.2023	2,797,268	220,551	532,608	21,186	271,905	3,843,518
Charge for the year	197,620	13,592	53,328	6,600	32,959	304,099
Eliminated on disposals	-	(2,099)	(15,261)	-	(18,373)	(35,733)
At 31.03.2024	2,994,888	232,044	570,675	27,786	286,491	4,111,884
Net book value:						
At 31.03.2024	7,967,676	24,563	130,373	14,849	24,199	8,161,660
At 01.04.2023	8,122,348	26,847	156,502	21,449	49,411	8,376,557
Charity						
Cost or valuation:						
At 01.04.2023	10,919,616	184,830	689,110	42,635	317,564	12,153,755
Additions	42,948	5,312	27,216	-	7,763	83,239
Disposals	-	(2,103)	(15,278)	-	(17,908)	(35,289)
At 31.03.2024	10,962,564	188,039	701,048	42,635	307,419	12,201,705
Depreciation:						
At 01.04.2023	2,797,268	175,858	532,608	21,186	268,596	3,795,516
Charge for the year	197,620	4,703	53,328	6,600	32,694	294,945
Eliminated on disposals	-	(2,099)	(15,261)	-	(17,893)	(35,253)
At 31.03.2024	2,994,888	178,462	570,675	27,786	283,397	4,055,208
Net book value:						
At 31.03.2024	7,967,676	9,577	130,373	14,849	24,022	8,146,497
At 01.04.2023	8,122,348	8,972	156,502	21,449	48,968	8,358,239

Tangible fixed assets with a net book value of £5,777,567 (2023 - £5,907,557) 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 £Nil (2023: £21,448) held under finance leases.

Notes to the financial statements
For The Year Ended 31 March 2024

15 Fixed asset investments

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Market Value as at 1 April 2023	-	-	20	20
Additions	-	-	-	-
Disposal	-	-	-	-
Impairment	-	-	-	-
Market Value as at 31 March 2024	-	-	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 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	2,977,654	3,878,283	2,965,225	3,795,744
Amounts owed by group undertakings	-	-	185,688	187,119
Other debtors	111,458	120,636	96,049	86,173
Prepayments and accrued income	3,171,096	3,451,358	3,077,488	3,438,624
	6,260,208	7,450,277	6,324,450	7,507,660

17 Creditors: amounts falling due within one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans and overdrafts	92,202	452,354	92,202	452,354
Trade creditors	223,633	299,806	223,633	293,964
Fees in advance	344,473	328,300	344,473	328,300
Payments received on account	423,171	535,767	423,530	533,460
Other tax and social security	223,697	192,529	219,565	192,389
Finance leases	-	4,203	-	4,203
Accruals and deferred income	368,425	334,981	343,767	313,265
	1,675,601	2,147,940	1,647,170	2,117,935

Notes to the financial statements
For The Year Ended 31 March 2024

18 Creditors: amounts falling due after more than one year

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Bank loans	325,061	34,377	325,061	34,377
	<u>325,061</u>	<u>34,377</u>	<u>325,061</u>	<u>34,377</u>

Bank loans include aggregate amounts of £Nil (2023 - £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 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
2.45% above Bank of England rates secured loan repayable on 7 February 2029	325,061	34,377	325,061	34,377
	<u>325,061</u>	<u>34,377</u>	<u>325,061</u>	<u>34,377</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 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Not later than one year	-	4,250	-	4,250
	-	4,250	-	4,250
Less finance charges	-	(47)	-	(47)
	-	4,203	-	4,203

b) Operating lease

At 31 March 2024 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 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Operating lease payments falling due:				
Within one year	99,743	142,916	87,691	130,911
Between one and five years	13,583	52,849	13,583	52,849
After more than five years	-	-	-	-
	<u>113,326</u>	<u>195,765</u>	<u>101,274</u>	<u>183,760</u>

20 Provisions for liabilities

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
At 01.04.2023	84	186	-	-
Deferred tax provision	(51)	(102)	-	-
At 31.03.2024	<u>33</u>	<u>84</u>	<u>-</u>	<u>-</u>

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

Notes to the financial statements
For The Year Ended 31 March 2024

21 Fund reconciliation

Group (Current Year)	Balance At 01.04.2023 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	Balance At 31.03.2024 £
Unrestricted funds:						
General reserve	9,949,576	18,986,962	(17,751,056)	-	141,227	11,326,709
Designated funds						
Fixed asset fund	7,885,623	-	-	-	(141,227)	7,744,396
Property development fund	1,780,498	-	-	-	-	1,780,498
Total unrestricted funds	19,615,697	18,986,962	(17,751,056)	-	-	20,851,603
Restricted funds:						
Tyne and Wear Care Alliance	-	2,900	(2,900)	-	-	-
ESFA - Independent Specialist Providers	-	8,416	(8,416)	-	-	-
ESFA - Career	-	1,000	(1,000)	-	-	-
ESFA - Training	-	21,267	(21,267)	-	-	-
Total restricted funds	-	33,583	(33,583)	-	-	-
Total funds	19,615,697	19,020,545	(17,784,639)	-	-	20,851,603
Group (Prior Year)	Balance At 01.04.2022 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	Balance At 31.03.2023 £
Unrestricted funds:						
General reserve	9,471,667	17,505,031	(16,049,031)	-	(978,091)	9,949,576
Designated funds						
Fixed asset fund	8,124,244	-	-	-	(238,621)	7,885,623
Property development fund	517,983	-	-	-	1,262,515	1,780,498
Total unrestricted funds	18,113,894	17,505,031	(16,049,031)	-	45,803	19,615,697
Restricted funds:						
Tyne and Wear Care Alliance	-	3,000	(3,000)	-	-	-
ESFA - Independent Specialist Providers	-	82,817	(37,014)	-	(45,803)	-
ESFA - Career	-	228	(228)	-	-	-
ESFA - Training	-	27,915	(27,915)	-	-	-
Covid 19 Support funds	-	628	(628)	-	-	-
Total restricted funds	-	114,588	(68,785)	-	(45,803)	-
Total funds	18,113,894	17,619,619	(16,117,816)	-	-	19,615,697

Notes to the financial statements
For The Year Ended 31 March 2024

21 Fund reconciliation (continued)

Charity (Current Year)	At 01.04.2023 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	At 31.03.2024 £
Unrestricted funds:						
General reserve	9,984,212	18,816,465	(17,550,872)	-	138,071	11,387,876
Designated funds						
Fixed asset fund	7,867,303	-	-	-	(138,071)	7,729,232
Property development fund	1,780,498	-	-	-	-	1,780,498
Total unrestricted funds	19,632,013	18,816,465	(17,550,872)	-	-	20,897,606
Restricted funds:						
Tyne and Wear Care Alliance	-	2,900	(2,900)	-	-	-
ESFA - Independent Specialist Providers	-	8,416	(8,416)	-	-	-
ESFA - Career	-	1,000	(1,000)	-	-	-
ESFA - Training	-	21,267	(21,267)	-	-	-
Total restricted funds	-	33,583	(33,583)	-	-	-
Total funds	19,632,013	18,850,048	(17,584,455)	-	-	20,897,606
Charity (Prior Year)	At 01.04.2022 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	At 31.03.2023 £
Unrestricted funds:						
General reserve	9,462,310	17,274,659	(15,765,495)	-	(987,262)	9,984,212
Designated funds						
Fixed asset fund	8,096,753	-	-	-	(229,450)	7,867,303
Property development fund	517,983	-	-	-	1,262,515	1,780,498
Total unrestricted funds	18,077,046	17,274,659	(15,765,495)	-	45,803	19,632,013
Restricted funds:						
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)	-	-	-
Total restricted funds	-	114,588	(68,785)	-	(45,803)	-
Total funds	18,077,046	17,389,247	(15,834,280)	-	-	19,632,013

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.

Tyne and Wear Care Alliance : These funds are specific funds received towards training staff.

ESFA - Training: Funding towards the student education

ESFA - Independent Specialist Providers: Funding towards the property improvements within the SEND Colleges

Notes to the financial statements
For The Year Ended 31 March 2024

22 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	2024
	£	£	£	£
Group fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	-	8,161,660	-	8,161,660
Investments	-	-	-	-
Current assets	12,910,140	1,780,498	-	14,690,638
Current liabilities	(1,583,398)	(92,203)	-	(1,675,601)
Long term liabilities	(33)	(325,061)	-	(325,094)
Total	11,326,709	9,524,894	-	20,851,603

	Unrestricted funds	Designated funds	Restricted funds	2023
	£	£	£	£
Group fund balances at 31 March 2023 are represented by:				
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)
Total	9,949,576	9,666,121	-	19,615,697

	Unrestricted funds	Designated funds	Restricted funds	2024
	£	£	£	£
Charity fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	-	8,146,497	-	8,146,497
Investments	20	-	-	20
Current assets	12,942,822	1,780,498	-	14,723,320
Current liabilities	(1,554,966)	(92,204)	-	(1,647,170)
Long term liabilities	-	(325,061)	-	(325,061)
Total	11,387,876	9,509,730	-	20,897,606

	Unrestricted funds	Designated funds	Restricted funds	2023
	£	£	£	£
Charity fund balances at 31 March 2023 are represented by:				
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)
Total	9,984,212	9,647,801	-	19,632,013

23 Notes to the Cash Flow Statement

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Net income / (expenditure) for the year	1,235,906	1,501,803	1,265,593	1,554,967
Interest receivable	(121,383)	(43,210)	(121,383)	(43,210)
Interest payable	16,694	20,785	16,694	20,785
Depreciation of tangible fixed assets	304,099	305,600	294,945	296,429
(Profit) / loss on disposal of tangible fixed assets	36	(236,626)	36	(236,626)
Provisions less payments	(49)	(102)	-	-
(Increase) / decrease in debtors	1,190,068	(1,267,044)	1,183,210	(1,313,892)
Increase / (decrease) in creditors	(107,984)	(44,912)	(106,410)	(56,834)
Net cash flow from operating activities	2,517,387	236,294	2,532,685	221,619

Notes to the financial statements
For The Year Ended 31 March 2024

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

	At 01.04.2023	Cash flows	New finance leases	Non-cash changes	At 31.03.2024
	£	£	£	£	£
Cash at bank and in hand	5,971,264	2,459,166	-	-	8,430,430
Loans due within one year	(452,354)	69,468	-	290,684	(92,202)
Loans due after more than one year	(34,377)	-	-	(290,684)	(325,061)
Finance lease obligations	(4,203)	4,203	-	-	-
	5,480,330	2,532,837	-	-	8,013,167

b) Analysis of changes in net funds (prior 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

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 2024 £	Total 2023 £	Total 2024 £	Total 2023 £
Turnover	57,373	102,718	-	-
Cost of sales	(71,507)	(156,219)	(1,981)	-
Gross profit	(14,134)	(53,501)	(1,981)	-
Administrative expenses	-	-	(126,745)	(128,713)
Other operating income	96	-	113,028	127,654
Profit/(Loss) on ordinary activities	(14,038)	(53,501)	(15,698)	(1,059)
Corporation tax repayable/(payable)	51	1,397	-	-
Retained (Loss)/Profit in subsidiary	(13,987)	(52,104)	(15,698)	(1,059)
The aggregate of the assets, liabilities and funds was:				
Assets	112,666	112,443	55,864	89,765
Liabilities	(116,156)	(101,947)	(98,354)	(116,557)
Reserves	(3,490)	10,496	(42,490)	(26,792)

Included within the operating income figure of Espa Research Limited, donations received during the year were £80,000 (2023: £80,000), with the largest donor being the Robert Luff Foundation of £80,000 (2023: £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 £33,028 (2023: £47,654) shown under trading activities (note 4).

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

Notes to the financial statements
For The Year Ended 31 March 2024

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 £294,036 (2023: £278,974). From February 2014, all employees have been automatically enrolled into the defined contribution scheme and the charity contributes between 3% 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 £55,517 (2023: £51,613).

26 Events after the end of the period

On 23 April 2025 Education and Services for People with Autism Limited completed on the purchase of a residential building at Allensway, Thornaby, Stockton on Tees, which will be developed as a education day service for people with autism spectrum disorders. The building was purchased at market value for £375,000.

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 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Financial assets					
Debt instruments measured at amortised cost:					
- Trade debtors	16	2,977,654	3,878,283	2,965,225	3,795,744
- Amounts owed by group undertakings	16	-	-	185,688	187,119
- Other debtors and accrued income		3,020,087	3,289,849	2,926,552	3,277,186
- Cash at bank and in hand		8,430,430	5,971,264	8,398,870	5,918,406
		<u>14,428,171</u>	<u>13,139,396</u>	<u>14,476,335</u>	<u>13,178,455</u>
Financial liabilities					
Measured at amortised cost					
- Bank loans and overdraft	17/18	417,263	486,731	417,263	486,731
- Trade creditors	17	223,633	299,806	223,633	293,964
- Accruals		143,623	141,253	119,145	119,537
		<u>784,519</u>	<u>927,790</u>	<u>760,041</u>	<u>900,232</u>