

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

**REPORT AND GROUP FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**REGISTERED CHARITY NO: 1037868**

**COMPANY NO: 2909953**

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

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**For The Year Ended 31 March 2025**

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### **Board of Trustees Report including Strategic Report For the year ended 31 March 2025**

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 2025.

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 people, 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 251 (2024: 244) 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

Most of the people we support have additional or associated difficulties and disabilities can include learning disabilities, mental health conditions, ADHD, OCD, sensory and communication difficulties and display behaviours that challenge. We currently employ 582 (2024: 578) highly skilled, trained and highly committed staff.

All 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 wider autistic people
- Achieve best practice through continuous self-assessment and 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 2025**

Our long-term ambition is to continue to be a leading regional autism 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 replacement 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-assessments, internal and external inspections and audits.

### **Public Benefit**

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

All our support and education inputs aim to enhance people's independence and improve health and well-being outcomes, helping to reduce a 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 alongside providing practical support to families, 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 further illustrated 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 2025

#### 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 80 (2024: 76) people in these services. Residential services currently represents 48% (2024: 51%) 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. In order to achieve the very best outcomes for an aging cohort, 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. 275 (2024: 268) staff are currently employed in the residential services.

Each individual has a Person-Centred and Positive Behaviour Support 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 2 have been awarded an 'Outstanding'.

For some people our residential services provide an excellent stepping stone towards a more independent future that could include employment or further learning.

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

ESPA has 3 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, enabling 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 a limited amount of specific hours during the week of up to 24-hours a day. We currently offer a wide range of services through the Agency including:

- Independent supported living services
- A core and cluster service
- Outreach services
- Day provision from a community hub

Over the past 12 months the Agency has maintained financial stability and represents almost 22% (2024: 23%) of overall income and it currently employs 120 (2024: 111) staff.

### **Board of Trustees Report including Strategic Report For the year ended 31 March 2025**

Domiciliary Services is currently supporting 31 people (2024: 31). We have 7 supported living services, 5 Outreach 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.

Many of our residential service users take the opportunity to engage and participate in 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 23 (2024: 22) people for day placements from across the region. The Croft Centre is open for 44 weeks a year and it currently employs 27 (2024: 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 and aspirations of a wide cohort of learners on different Curriculum Pathways. EHCP's and Transition Plans ensure that each person achieves their personal and academic ambitions. We currently support 118 learners (2024: 111) across the sites. We offer a 38-week academic year but can offer residential and respite placements for up to 52 weeks and respite. The College now represents 27% (2024: 25%) of the Charity's overall income and employs 156 (2024: 162) 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 achieving positive educational and personal outcomes in preparation for life after College. Demand for placements continues 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 progressive learning environments and 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 Pathway – Explore (Sensory), Navigate (Life Skills) and Aspire (Vocational/Further Ed.). 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 4 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 118 people supported by the College 33 were on social care programmes.

### Board of Trustees Report including Strategic Report For the year ended 31 March 2025

#### 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 continues to be financially strong despite a series of new financial challenges and pressures over the past 12 months. As Covid pressures have reduced this has been replaced with significant recruitment and retention problems. In all social care settings this is as a direct result of the pandemic. Staff have continued to work creatively and tirelessly to minimise the impact on the lives of the people they support and keeping everyone safe, happy and well.

We are pleased to have improved our staff turnover to an overall figure of 18% (2024: 22%) via a commitment to salary enhancements and a range of staff well-being and operational measures. Staff retention now stands at 76%.

Robust financial management has enabled us to accommodate the 9.8% annual National Living Wage (NLW) increases, offer competitive salary inflationary increases to all staff and cover increasing costs. However, from April 2025 the new 6.7% NLW rise and increased NI contributions is going to significantly impact on budgets and increase our costs by over £1 million. Furthermore, NLW increases are set to rise by a further 4% in 2026. Moreover, we are now 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 costs, especially in our residential services. We are also continuing to renegotiate fees for some historic placements and agree back dated inflationary increases. We continue to be in a dialogue with key local authorities to secure significant backdated funds relating to socially funded day service placements. Some outcomes have been successful, but a number are ongoing, which is impacting on cash flow.

#### Directors and Senior Managers

The NE12 framework responsible for procuring specialist post-16 education ended in July 2022. The College is now entirely 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. The College now seeks to impose competitive annual inflationary increases that are in line with sector standards and expectations helping to maintain stability and quality within our educational settings. However, more work needs to be done with local authorities to clarify the significant increase and context of our General Weekly Payment fee.

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

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We have struggled to expand and develop the output and team that support the delivery of NAPPI. We now have only 3 qualified Trainers. However, 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.

The new Maintenance Manager has been in post for 2 years and is beginning to make a real and positive impact in the department and across the services. A new team member has been recruited, and a broader range of sub-contractors are being sourced.

The maintenance team now has 3 full-time staff and is fully engaged in a scheduled maintenance programme, using sub-contractors where appropriate to aid efficiency. This last year has seen the completion of several new rooms at Ashleigh in readiness for a new intake.

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 2024 we achieved 'Standards Met.' This was last reviewed and achieved in 2025 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 a Counsellor, 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 our marketing and promotional materials for use at local marketing events, open days and recruitment fairs. ESPA's use of social media has significantly increased with a presence on Facebook, Instagram and Linked-In. We are also updating the ESPA website to reflect the significant change in services, programmes and staff in recent times.

We are making progress 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 alongside a further 2 rooms in The Croft Centre to meet the demands of a rapidly growing cohort. These College developments will enable us to increase capacity in Sunderland. We are also developing Ideal House – A large 2 storey development in Thornaby to meet the escalating demand for Autism education across the Tees Valley and North Yorkshire: anticipating an official opening in Spring 2026.

### **Residential Services**

All of our residential services continue to provide an excellent Quality of Life to the people we support. There continues to be 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 still remain under pressure to retain and recruit.

During the 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 2024-25 2 new people moved into ESPA services and 1 person left. Financial stability has been maintained. At the end of March 2025 we were supporting 80 service users and we had 10 voids – representing an occupancy rate of over 90% 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-

### **Board of Trustees Report including Strategic Report For the year ended 31 March 2025**

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 2024 our new QA Lead undertook several audits across all services, implementing and monitoring Action Plans which have helped to raise operational standards and improve outcomes for service users. 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 and now that all the new rooms have been completed, we are keen to resolve historical staffing issues to ensure we can maximise the benefits of this service going forward into 2025/26.

### **ESPA College**

2024-25 has been another 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 2025 the College was supporting 118 young people, 85 learners were on educational placements and 33 attended the Social Hubs – 2 people were on hybrid programmes.

As the Interim Contract with the NE12 Commissioning Framework has officially ended; 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 over 10% again 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 2-year temporary Portakabin spaces until The Studio extension is complete in the South Hill garden; gaining 2 additional rooms in The Croft Centre, utilising the top floor of Tasker and the purchase and refurbishment of Ideal House in Thornaby to replace Tithebarn.

The College's Self-Assessment Report (SAR) was finalised in December 2024. It concluded that the College is Good in each key area of the inspection framework and Outstanding in Personal development. 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 Spring 2024, work began on defining and clarifying the ESPA curriculum to create 3 new, clear Pathways that would be better understood by learners, families and funders alike. Accompanying the Core Curriculum of Functional Skills, Social Skills and Communication – 3 clear Pathways: Explore (Sensory), Navigate (Life-skills) and Aspire (Further Educational/Vocational) will be launched in Autumn 2025 alongside a new College Mission Statement – *Personalised Pathways unlimited possibilities.*

One of ESPA's Trustees continues to be the primary link for Educational & Safeguarding inputs; meeting regularly with College Principal/Vice Principal and attends the College Advisory Board. He has undertaken 'learner walks' (informal lesson observations) Prevent Duty Training 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 – 38% or graduates progress to Further or Higher Education, 53% moved on to appropriate Social Destinations and 9% went onto paid or voluntary work.

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In Summer 2024, the college held another of its regular Parents' Forums. It was well attended and was a much-appreciated opportunity to pass on relevant Safeguarding information, 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 Class/Learner Vlogs are planned, and students have attended the national NATSPEC Parliament and been involved in various national initiatives.

The College Mental Health Well-Being group continued to meet regularly – key outcomes have included developing and implementing a College Mental Health & Well Being Policy, increasing access to relevant training and improving knowledge of local well-being services and providers.

### **Community Services (Domiciliary)**

ESPA have 3 CQC registered branches; Sunderland, Newcastle and Middlesbrough – All providing supported living and community enablement service.

The Teesside team provide a day service is Ware Street, Stockton – Currently 14 people use the service with the potential to accommodate a further 6. A recently appointed Program Coordinator working alongside the wider team to further develop the range of activities on offer alongside progressing partnerships in the local area has made a real impact on the scope and quality of this offer.

In April 2024 a comprehensive contract review was conducted by Stockton BC and no issues were identified. We continue to be approved framework providers in Newcastle, Durham, North Tyneside, Sunderland, South Tyneside, Gateshead and across the 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 local uptake or interest. Nonetheless, Community Services continue to be financially stable with inflationary increases being realistic and forthcoming.

We remain as the provider for the contract to maintain management and control of Ware Street for at least the next 3 years. A detailed Action Plan is being followed and monitored to ensure the best possible service delivered.

Burnfoot Court continues to provide support to 6 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 retention, staffing levels are now beginning to stabilise and despite some ongoing family challenges the service continued to thrive.

Queen Alexandra Road has seen some recent changes in its community; they have successfully supported a young man to transition positively from a challenging time in hospital while another resident has been supported to transition from QA Road to live in a family home with our ongoing support and inputs.

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

The Croft Centre in Sunderland and College Social Hubs make up our day service offer and provide opportunities for 58 people. The Croft Centre currently supports 23 service users, and The Social Hubs provide opportunities for 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 a new property in Teesside will create more opportunities for growth and separate The Hubs from the College model.

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Croft Centre Social Events are very well supported as ever. Highlights have included Summer Barbeques, Easter Tea and Egg hunts, Halloween and Pizza Parties, Christmas Party, 80's themed night and a Valentines Party.

The Croft has also established links with a local Horticultural Organisation – Sunderland Home Grown – learning about everything from plants to beekeeping and have 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 proving a very popular addition.

We are also devising a coherent strategy to streamline a pathway that accommodates the long-term needs and aspirations of Croft users and Hubbers alike while maximizing the potential for sharing key resources like space, staff and facilities.

#### **Autism Works**

In 2024/25 the enterprise gradually recovered with the project now commencing from pre covid. The impact is that we are now seeing growth and generated a marginal surplus in the year.

Although Autism Works has a good portfolio of clients that has included 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 continue to improve the commercial outlook for Autism Works going forward.

#### **ESPA Research**

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

In 2024/25 ESPA Research received another generous donation from the Robert Luft Foundation, they have now generously supported the enterprise for over 15 years. We have applied for funding again for 2025/2026 but this application was declined but we are confident of another successful application for 2026/2027.

A working collaboration continues with Arizona State University and the work aims to develop a bio-marker 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. Our 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.

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#### **Plans for future periods**

Our Strategic Targets for April 2025 to March 2027 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.

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
- Devise and implement our digital care records and quality systems utilizing the Nourish software platform
- Ensure a PBS and Quality Assurance Process that ensures high quality person centered, 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
- 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 College 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 (Hub) programme for College leavers
- To meet demand for referrals by improving capacity in Teesside, Sunderland and Newcastle
- Maintain outstanding outcomes in teaching and learning
- Develop and implement clear curriculum Pathways: Explore, Navigate and Aspire to meet the needs of a broad range of learners

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

- To ensure the ongoing financial stability of day and vocational services

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- To devise and implement a clear strategy to accommodate the future needs of Hub and Croft 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 improved 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

### Board of Trustees Report including Strategic Report For the year ended 31 March 2025

#### Financial Review

The consolidated statement of financial activities for the year 2024-2025 reports an operating surplus of £1.873m in comparison with £1.236m 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 started to recover slowly within our residential care homes as the social care worker crisis remains to have an impact on our organisation. We have seen another year of 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 half way through the year we are now facing 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 2024-25, we generated total income for the year of £20.927m (2024: £19.021m) an increase of 10.02% 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 marginal increase 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 2025-26 is encouraging.

Fee income from statutory bodies represents 97.33% (2024: 98.24%) 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 5.91% to £14.72m (2024: £13.90m), which is reflective of greater demand and higher occupancy levels within the day and domiciliary care services. Education fees increased by 17.98% to £5.65m (2024: £4.78m), an increase in student numbers have impacted on this year's results. Grant income decreased by 84.70%, with grants received in the year totalling £5,139 (2024: £33,583).

During 2024-25, our total charitable expenditure increased to £19.053m (2024: £17.785m), up 7.13% on the previous year. Analysis of our expenditure shows, adult social services at 69.88% (2024: 70.60%) and education fees at 28.93% (2024: 28.27%) of our total expenditure. Support costs in the year were £1.61m or 7.69% of total revenues (2024 - £1.59m, 8.34%). 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 £0.18m (2024: £0.1m) 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 £22.725m (2024: £20.852m) based on reporting a total net surplus of £1.873m.

The organisation continues to invest in short-term cash deposits, as these funds arise from fees received in advance. In 2025 the return on investments totalled £304.9k (2024: £121.4k), this being an increase of 151.2% (2024: 180.91% 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 2025**

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 23. 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 surplus 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 23. 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 an increase in turnover of 96.13%, during the year the projects pre covid have now commenced and the future strategic goals are now being achieved. The results in the year show a marginal surplus, which along with mitigating the risks on the existing contracts and commencing new projects revues are now showing growth. 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 £9.40m (2024: £8.64m), which is in line with the actual free reserves at 31 March 2025 of £13.22m (2024: £11.33m). 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 2025

- 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 2025/2026 the Charity has undertaken a review of financial scenarios and sensitivity analysis to take into account the financial impact of the cost of living crisis and the energy crisis within the budget forecasts. The Trustees have reviewed our financial position and financial forecasts, taking into account the assumptions underlying those forecasts and the impact for the potential risks affecting them. As a result of this review, the Trustees therefore consider that there is a reasonable expectation that the Group will be able to continue in operation and meet its liabilities as they fall due. As a consequence, they continue to support the going concern basis in accounting in preparing the annual accounts.

#### Structure, Governance and Management

##### Structure

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

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

##### Organisational Structure

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

- Setting and maintaining the visions, mission and values
- Developing and reviewing strategic priorities and objectives
- Setting operational plans and reviewing performance
- 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 2025**

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 2025**

#### **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 June 2025.

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 2025 to March 2027.

**Board of Trustees Report including Strategic Report  
For the year ended 31 March 2025**

**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 2025**

**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 2025 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 2025, 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 17, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

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

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

**Consolidated Statement of Financial Activities (Incorporating an income and expenditure account)  
For The Year Ended 31 March 2025**

**Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	2	60,697	-	60,697	84,181
Charitable activities	3	20,372,308	5,139	20,377,447	18,723,758
Other trading activities	4	183,551	-	183,551	91,223
Investments	5	304,918	-	304,918	121,383
<b>Total income</b>		<b>20,921,474</b>	<b>5,139</b>	<b>20,926,613</b>	<b>19,020,545</b>
<b>Expenditure on:</b>					
Charitable activities	6	19,048,177	5,139	19,053,316	17,784,639
<b>Total expenditure</b>		<b>19,048,177</b>	<b>5,139</b>	<b>19,053,316</b>	<b>17,784,639</b>
<b>Net income / (expenditure)</b>		<b>1,873,297</b>	<b>-</b>	<b>1,873,297</b>	<b>1,235,906</b>
<b>Transfers between funds</b>	20	-	-	-	-
<b>Net movement in funds</b>	20	<b>1,873,297</b>	<b>-</b>	<b>1,873,297</b>	<b>1,235,906</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	20	20,851,603	-	20,851,603	19,615,697
<b>Total funds carried forward</b>	20	<b>22,724,900</b>	<b>-</b>	<b>22,724,900</b>	<b>20,851,603</b>

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

EDUCATION AND SERVICES FOR PEOPLE WITH AUTISM LIMITED

Balance Sheet  
at 31 March 2025

		Group 2025	Group 2024	Charity 2025	Charity 2024
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13	8,045,700	8,161,660	8,037,969	8,146,497
Investments	14	-	-	20	20
<b>Total fixed assets</b>		<b>8,045,700</b>	<b>8,161,660</b>	<b>8,037,989</b>	<b>8,146,517</b>
<b>Current assets</b>					
Debtors	15	6,905,762	6,260,208	6,945,246	6,324,450
Cash at bank and in hand		9,642,859	8,430,430	9,615,981	8,398,870
<b>Total current assets</b>		<b>16,548,621</b>	<b>14,690,638</b>	<b>16,561,227</b>	<b>14,723,320</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	16	(1,625,051)	(1,675,601)	(1,597,192)	(1,647,170)
<b>Net current assets</b>		<b>14,923,570</b>	<b>13,015,037</b>	<b>14,964,035</b>	<b>13,076,150</b>
<b>Total assets less current liabilities</b>		<b>22,969,270</b>	<b>21,176,697</b>	<b>23,002,024</b>	<b>21,222,667</b>
Creditors: amounts falling due after more than one year	17	(244,365)	(325,061)	(244,365)	(325,061)
Provisions for liabilities	19	(5)	(33)	-	-
<b>Net assets</b>		<b>22,724,900</b>	<b>20,851,603</b>	<b>22,757,659</b>	<b>20,897,606</b>
<b>Charity Funds</b>					
Restricted funds	20	-	-	-	-
Unrestricted funds	20	22,724,900	20,851,603	22,757,659	20,897,606
<b>Total charity funds</b>	20	<b>22,724,900</b>	<b>20,851,603</b>	<b>22,757,659</b>	<b>20,897,606</b>

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 2025

		Group 2025	Group 2024	Charity 2025	Charity 2024
	Note	£	£	£	£
<b>Cash flow from operating activities</b>	<b>22</b>	1,200,204	2,517,387	1,204,886	2,532,685
<b>Net cash flow from operating activities</b>		1,200,204	2,517,387	1,204,886	2,532,685
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(177,830)	(89,239)	(177,830)	(83,239)
Interest received		304,918	121,383	304,918	121,383
<b>Net cash flow from investing activities</b>		127,088	32,144	127,088	38,144
<b>Cash flow from financing activities</b>					
Repayment of long term loans		(93,948)	(69,468)	(93,948)	(69,468)
Repayment of finance lease liabilities		-	(4,203)	-	(4,203)
Interest paid		(20,915)	(16,694)	(20,915)	(16,694)
<b>Net cash flow from financing activities</b>		(114,863)	(90,365)	(114,863)	(90,365)
<b>Net increase / (decrease) in cash and cash equivalents</b>		1,212,429	2,459,166	1,217,111	2,480,464
<b>Cash and cash equivalents at 01.04.2024</b>		8,430,430	5,971,264	8,398,870	5,918,406
<b>Cash and cash equivalents at 31.03.2025</b>		9,642,859	8,430,430	9,615,981	8,398,870
<b>Cash and cash equivalents consists of:</b>					
Cash at bank and in hand		9,642,859	8,430,430	9,615,981	8,398,870
<b>Cash and cash equivalents at 31.03.2025</b>		9,642,859	8,430,430	9,615,981	8,398,870

**Notes to the financial statements**  
**For The Year Ended 31 March 2025**

**1 Accounting policies**

**1.1 Company information**

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

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

**1.2 Basis of preparation**

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

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

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

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

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

**1.3 Going Concern**

In order to assess the appropriateness of the going concern assumption basis, the Trustees have considered the Group's financial position, reserves and forecasts for the foreseeable future. At the time of approving the financial statements, the trustees have considered the assumptions underlying those forecasts and the impact of the financial and 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 2025**

**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 2025**

**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 2025

2 Income from donations and legacies

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Donations		697	-	697	4,181
Donations - Robert Luff Foundation	23	60,000	-	60,000	80,000
		60,697	-	60,697	84,181

Income from donations and legacies was £60,697 (2024 - £84,181) of which £Nil (2024 - Nil) was attributable to restricted funds and £60,697 (2024 - £84,181) was attributable to unrestricted funds.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Adult services fees	14,721,353	-	14,721,353	13,900,300
College fees	5,645,781	-	5,645,781	4,785,336
Grants	-	5,139	5,139	33,583
Other	5,174	-	5,174	4,539
	20,372,308	5,139	20,377,447	18,723,758

Income from charitable activities was £20,377,447 (2024 - £18,723,758) of which £5,139 (2024 - £33,583) was attributable to restricted funds and £20,372,308 (2024 - £18,690,175) was attributable to unrestricted funds.

During the year the Group and Charity received no capital grants (2024 - £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 £5,139 (2024: £33,583).

4 Income from other trading activities

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Garden furniture income		1,721	-	1,721	726
Subsidiary undertakings income	23	181,830	-	181,830	90,497
		183,551	-	183,551	91,223

Income from other trading activities was £183,551 (2024 - £91,223) of which £Nil (2024 - £Nil) was attributable to restricted funds and £183,551 (2024 - £91,223) was attributable to unrestricted funds.

5 Income from investments

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Interest received	304,918	-	304,918	121,383
	304,918	-	304,918	121,383

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

Notes to the financial statements  
For The Year Ended 31 March 2025

6 Analysis of expenditure on charitable activities

	Note	Activities undertaken directly £	Support costs £	2025 £	2024 £
Adult services fees		12,503,276	810,242	13,313,518	12,556,144
College fees		4,717,755	793,457	5,511,212	5,028,313
Subsidiary undertakings expenditure	23	222,342	6,244	228,586	200,182
		<u>17,443,373</u>	<u>1,609,943</u>	<u>19,053,316</u>	<u>17,784,639</u>

£5,139 (2024 - £33,583) of the above costs were attributable to restricted funds. £19,048,177 (2024 - £17,751,056) of the above costs were attributable to unrestricted funds.

7 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 £	2025 £
Governance	8	16,728	16,728	6,244	39,700
Management		92,550	92,550	-	185,100
Finance		122,697	122,696	-	245,393
Human resources		43,819	43,819	-	87,638
Maintenance		53,109	53,110	-	106,219
Training		27,742	10,957	-	38,699
Multi disciplinary team		80,604	80,603	-	161,207
Facilities (incl. rental)		26,522	26,522	-	53,044
Admin and Office costs		346,471	346,472	-	692,943
Total support and governance costs		<u>810,242</u>	<u>793,457</u>	<u>6,244</u>	<u>1,609,943</u>

Support costs are made up of:

Staff Costs	420,521	403,735	-	824,256
Other Costs	389,721	389,722	6,244	785,687
Total support and governance costs	<u>810,242</u>	<u>793,457</u>	<u>6,244</u>	<u>1,609,943</u>

Support cost (Prior Year)	Note	Adult services fees £	College fees £	Trading Activities £	2024 £
Governance	8	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>

8 Governance costs

	2025 £	2024 £
Auditor's remuneration:		
- Audit of the charity's annual accounts	31,020	36,992
- Audit of the charity's subsidiary undertakings	6,244	5,600
Trustees' indemnity insurance	2,436	2,436
	<u>39,700</u>	<u>45,028</u>

Notes to the financial statements  
For The Year Ended 31 March 2025

9 Net income for the year

Net income is stated after charging:	2025	2024
	£	£
Depreciation of tangible fixed assets	291,974	304,099
Loss on sale of tangible fixed assets	1,815	36
Operating lease rentals - land and buildings	126,988	119,205
Operating lease rentals - equipment	158,892	155,692

10 Staff costs and remuneration of trustees and key management personnel

The total group staff costs and employees benefit's was as follows:	2025	2024
	£	£
Wages and salaries	13,859,662	12,774,745
Social security costs	1,026,826	881,393
Pension costs	322,863	294,036
	<u>15,209,351</u>	<u>13,950,174</u>

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

	2025	2024
	Number	Number
Charitable activities	542	540
Management and administration of the charity	33	31
Subsidiary undertakings	7	7
	<u>582</u>	<u>578</u>

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

	2025	2024
	Number	Number
£60,001 - £70,000	1	1
£70,001 - £80,000	1	1
£80,001 - £90,000	-	-
£90,001 - £100,000	1	1
£100,001 - £110,000	-	-
£110,001 - £120,000	-	-
	<u>3</u>	<u>3</u>

The key management personnel of the Group are the Trustees and Management listed on page 18. Total salary and employee benefits received by key management personnel during the year amounted to £257,695 (2024: £246,651) plus pension contributions of £17,670 (2024: £16,950).

The trustees neither received nor waived any emoluments during the year (2024: £Nil).

During the year no trustees (2024: Nil) were reimbursed expenses totalling £Nil (2024: £Nil). A total of £Nil (2024: £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 (2024: £2,436).

11 Interest payable and similar charges

	2025	2024
	£	£
Bank loans and overdrafts	20,915	16,647
Finance charges payable under finance leases	-	47
	<u>20,915</u>	<u>16,694</u>

12 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 2025

13 Tangible fixed assets

Group	Freehold land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost or valuation:</b>						
At 01.04.2024	10,962,564	256,607	701,048	42,635	310,690	12,273,544
Additions	9,009	-	21,928	42,345	104,548	177,830
Disposals	(2,700)	(2,221)	(13,373)	-	(45,775)	(64,069)
At 31.03.2025	10,968,873	254,386	709,603	84,980	369,463	12,387,305
<b>Depreciation:</b>						
At 01.04.2024	2,994,888	232,044	570,675	27,786	286,491	4,111,884
Charge for the year	198,319	10,540	48,327	17,186	17,602	291,974
Eliminated on disposals	(910)	(2,219)	(13,358)	-	(45,766)	(62,253)
At 31.03.2025	3,192,297	240,365	605,644	44,972	258,327	4,341,605
<b>Net book value:</b>						
At 31.03.2025	7,776,576	14,021	103,959	40,008	111,136	8,045,700
At 01.04.2024	7,967,676	24,563	130,373	14,849	24,199	8,161,660
<b>Charity</b>						
<b>Cost or valuation:</b>						
At 01.04.2024	10,962,564	188,039	701,048	42,635	307,419	12,201,705
Additions	9,009	-	21,928	42,345	104,548	177,830
Disposals	(2,700)	(433)	(13,373)	-	(45,775)	(62,281)
At 31.03.2025	10,968,873	187,606	709,603	84,980	366,192	12,317,254
<b>Depreciation:</b>						
At 01.04.2024	2,994,888	178,462	570,675	27,786	283,397	4,055,208
Charge for the year	198,319	3,257	48,327	17,186	17,455	284,544
Eliminated on disposals	(910)	(432)	(13,359)	-	(45,766)	(60,467)
At 31.03.2025	3,192,297	181,287	605,643	44,972	255,086	4,279,285
<b>Net book value:</b>						
At 31.03.2025	7,776,576	6,319	103,960	40,008	111,106	8,037,969
At 01.04.2024	7,967,676	9,577	130,373	14,849	24,022	8,146,497

Tangible fixed assets with a net book value of £5,642,109 (2024 - £5,777,567) have been pledged as security for liabilities of the group and charity. These assets have restricted title.

Notes to the financial statements  
For The Year Ended 31 March 2025

14 Fixed asset investments

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Market Value as at 1 April 2024	-	-	20	20
Additions	-	-	-	-
Disposal	-	-	-	-
Impairment	-	-	-	-
Market Value as at 31 March 2025	-	-	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).

15 Debtors

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade debtors	2,639,725	2,977,654	2,555,178	2,965,225
Amounts owed by group undertakings	-	-	133,011	185,688
Other debtors	487,841	111,458	486,451	96,049
Prepayments and accrued income	3,778,196	3,171,096	3,770,606	3,077,488
	6,905,762	6,260,208	6,945,246	6,324,450

16 Creditors: amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Bank loans and overdrafts	78,950	92,202	78,950	92,202
Trade creditors	222,686	223,633	216,116	223,633
Fees in advance	455,587	344,473	455,587	344,473
Payments received on account	233,865	423,171	235,030	423,530
Other tax and social security	245,474	223,697	241,518	219,565
Accruals and deferred income	388,489	368,425	369,991	343,767
	1,625,051	1,675,601	1,597,192	1,647,170

Notes to the financial statements  
For The Year Ended 31 March 2025

17 Creditors: amounts falling due after more than one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Bank loans	244,365	325,061	244,365	325,061
	244,365	325,061	244,365	325,061

Bank loans include aggregate amounts of £Nil (2024 - £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 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
2.45% above Bank of England rates secured loan repayable on 7 February 2029	244,365	325,061	244,365	325,061
	244,365	325,061	244,365	325,061

18 Leases

a) Operating lease

At 31 March 2025 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 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Operating lease payments falling due:				
Within one year	77,847	99,743	66,815	87,691
Between one and five years	11,032	13,583	11,032	13,583
After more than five years	-	-	-	-
	88,879	113,326	77,847	101,274

19 Provisions for liabilities

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
At 01.04.2024	33	84	-	-
Deferred tax provision	(28)	(51)	-	-
At 31.03.2025	5	33	-	-

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 2025

20 Fund reconciliation

Group (Current Year)	Balance	Income	Expenditure	Gains / (losses)	Transfers	Balance
	At 01.04.2024					At 31.03.2025
	£	£	£	£	£	£
<b>Unrestricted funds:</b>						
General reserve	11,326,709	20,921,474	(19,048,177)	-	22,011	13,222,017
<b>Designated funds</b>						
Fixed asset fund	7,744,396	-	-	-	(22,011)	7,722,385
Property development fund	1,780,498	-	-	-	-	1,780,498
<b>Total unrestricted funds</b>	<b>20,851,603</b>	<b>20,921,474</b>	<b>(19,048,177)</b>	<b>-</b>	<b>-</b>	<b>22,724,900</b>
<b>Restricted funds:</b>						
ESFA - Independent Specialist Providers	-	5,139	(5,139)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>5,139</b>	<b>(5,139)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds</b>	<b>20,851,603</b>	<b>20,926,613</b>	<b>(19,053,316)</b>	<b>-</b>	<b>-</b>	<b>22,724,900</b>
<b>Group (Prior Year)</b>						
<b>Unrestricted funds:</b>						
General reserve	9,949,576	18,986,962	(17,751,056)	-	141,227	11,326,709
<b>Designated funds</b>						
Fixed asset fund	7,885,623	-	-	-	(141,227)	7,744,396
Property development fund	1,780,498	-	-	-	-	1,780,498
<b>Total unrestricted funds</b>	<b>19,615,697</b>	<b>18,986,962</b>	<b>(17,751,056)</b>	<b>-</b>	<b>-</b>	<b>20,851,603</b>
<b>Restricted funds:</b>						
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)	-	-	-
Covid 19 Support funds	-	-	-	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>33,583</b>	<b>(33,583)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds</b>	<b>19,615,697</b>	<b>19,020,545</b>	<b>(17,784,639)</b>	<b>-</b>	<b>-</b>	<b>20,851,603</b>

Notes to the financial statements  
For The Year Ended 31 March 2025

20 Fund reconciliation (continued)

Charity (Current Year)	At 01.04.2024 £	Income £	Expenditure £	Gains / (losses) £	Transfers £	At 31.03.2025 £
<b>Unrestricted funds:</b>						
General reserve	11,387,876	20,679,644	(18,819,591)	-	14,578	13,262,507
<b>Designated funds</b>						
Fixed asset fund	7,729,232	-	-	-	(14,578)	7,714,654
Property development fund	1,780,498	-	-	-	-	1,780,498
<b>Total unrestricted funds</b>	<b>20,897,606</b>	<b>20,679,644</b>	<b>(18,819,591)</b>	<b>-</b>	<b>-</b>	<b>22,757,659</b>
<b>Restricted funds:</b>						
ESFA - Independent Specialist Providers	-	5,139	(5,139)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>5,139</b>	<b>(5,139)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds</b>	<b>20,897,606</b>	<b>20,684,783</b>	<b>(18,824,730)</b>	<b>-</b>	<b>-</b>	<b>22,757,659</b>
<b>Charity (Prior Year)</b>	<b>At 01.04.2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains / (losses) £</b>	<b>Transfers £</b>	<b>At 31.03.2024 £</b>
<b>Unrestricted funds:</b>						
General reserve	9,984,212	18,816,465	(17,550,872)	-	138,071	11,387,876
<b>Designated funds</b>						
Fixed asset fund	7,867,303	-	-	-	(138,071)	7,729,232
Property development fund	1,780,498	-	-	-	-	1,780,498
<b>Total unrestricted funds</b>	<b>19,632,013</b>	<b>18,816,465</b>	<b>(17,550,872)</b>	<b>-</b>	<b>-</b>	<b>20,897,606</b>
<b>Restricted funds:</b>						
Tyne and Wear Care Alliance	-	2,900	(2,900)	-	-	-
ESFA - Independent Specialist Providers	-	-	-	-	-	-
ESFA - Career	-	1,000	(1,000)	-	-	-
ESFA - Training	-	21,267	(21,267)	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>33,583</b>	<b>(33,583)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds</b>	<b>19,632,013</b>	<b>18,850,048</b>	<b>(17,584,455)</b>	<b>-</b>	<b>-</b>	<b>20,897,606</b>

Fund descriptions

a) Unrestricted funds

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

b) Designated funds

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

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

c) Restricted funds

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

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

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

Notes to the financial statements  
For The Year Ended 31 March 2025

21 Analysis of net assets between funds

Group fund balances at 31 March 2025 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2025
	£	£	£	£
Tangible fixed assets	-	8,045,700	-	8,045,700
Investments	-	-	-	-
Current assets	14,768,123	1,780,498	-	16,548,621
Current liabilities	(1,546,101)	(78,950)	-	(1,625,051)
Long term liabilities	(5)	(244,365)	-	(244,370)
<b>Total</b>	<b>13,222,017</b>	<b>9,502,883</b>	<b>-</b>	<b>22,724,900</b>

Group fund balances at 31 March 2024 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2024
	£	£	£	£
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)
<b>Total</b>	<b>11,326,709</b>	<b>9,524,894</b>	<b>-</b>	<b>20,851,603</b>

Charity fund balances at 31 March 2025 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2025
	£	£	£	£
Tangible fixed assets	-	8,037,969	-	8,037,969
Investments	20	-	-	20
Current assets	14,780,729	1,780,498	-	16,561,227
Current liabilities	(1,518,242)	(78,950)	-	(1,597,192)
Long term liabilities	-	(244,365)	-	(244,365)
<b>Total</b>	<b>13,262,507</b>	<b>9,495,152</b>	<b>-</b>	<b>22,757,659</b>

Charity fund balances at 31 March 2024 are represented by:	Unrestricted funds	Designated funds	Restricted funds	2024
	£	£	£	£
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)
<b>Total</b>	<b>11,387,876</b>	<b>9,509,730</b>	<b>-</b>	<b>20,897,606</b>

22 Notes to the Cash Flow Statement

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities	Group	Group	Charity	Charity
	2025	2024	2025	2024
	£	£	£	£
Net income / (expenditure) for the year	1,873,297	1,235,906	1,860,053	1,265,593
Interest receivable	(304,918)	(121,383)	(304,918)	(121,383)
Interest payable	20,915	16,694	20,915	16,694
Depreciation of tangible fixed assets	291,974	304,099	284,544	294,945
(Profit) / loss on disposal of tangible fixed assets	1,816	36	1,814	36
Provisions less payments	(28)	(49)	-	-
(Increase) / decrease in debtors	(645,554)	1,190,068	(620,796)	1,183,210
Increase / (decrease) in creditors	(37,298)	(107,984)	(36,726)	(106,410)
<b>Net cash flow from operating activities</b>	<b>1,200,204</b>	<b>2,517,387</b>	<b>1,204,886</b>	<b>2,532,685</b>

Notes to the financial statements  
For The Year Ended 31 March 2025

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

	At 01.04.2024	Cash flows	New finance leases	Non-cash changes	At 31.03.2025
	£	£	£	£	£
Cash at bank and in hand	8,430,430	1,212,429	-	-	9,642,859
Loans due within one year	(92,202)	93,948	-	(80,696)	(78,950)
Loans due after more than one year	(325,061)	-	-	80,696	(244,365)
Finance lease obligations	-	-	-	-	-
	8,013,167	1,306,377	-	-	9,319,544

b) Analysis of changes in net funds (prior 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

23 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 2025	Total 2024	Total 2025	Total 2024
	£	£	£	£
Turnover	112,530	57,373	-	-
Cost of sales	(106,635)	(71,507)	-	(1,981)
Gross profit	5,895	(14,134)	-	(1,981)
Administrative expenses	-	-	(121,979)	(126,745)
Other operating income	-	96	129,300	113,028
Profit/(Loss) on ordinary activities	5,895	(14,038)	7,321	(15,698)
Corporation tax repayable/(payable)	28	51	-	-
Retained (Loss)/Profit in subsidiary	5,923	(13,987)	7,321	(15,698)
The aggregate of the assets, liabilities and funds was:				
Assets	45,537	112,666	83,768	55,864
Liabilities	(43,104)	(116,156)	(118,937)	(98,354)
Reserves	2,433	(3,490)	(35,169)	(42,490)

Included within the operating income figure of Espa Research Limited, donations received during the year were £60,000 (2024: £80,000), with the largest donor being the Robert Luff Foundation of £60,000 (2024: £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 £69,300 (2024: £33,028) 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 2025

24 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 £322,863 (2024: £294,036). 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 £57,372 (2024: £55,517).

25 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.

26 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.

27 Financial instruments

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

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
<b>Financial assets</b>					
Debt instruments measured at amortised cost:					
- Trade debtors	15	2,639,725	2,977,654	2,555,178	2,965,225
- Amounts owed by group undertakings	15	-	-	133,011	185,688
- Other debtors and accrued income		4,103,263	3,020,087	4,094,283	2,926,552
- Cash at bank and in hand		9,642,859	8,430,430	9,615,981	8,398,870
		<u>16,385,847</u>	<u>14,428,171</u>	<u>16,398,453</u>	<u>14,476,335</u>
<b>Financial liabilities</b>					
Measured at amortised cost					
- Bank loans and overdraft	16/17	323,315	417,263	323,315	417,263
- Trade creditors	16	222,686	223,633	216,116	223,633
- Accruals		145,459	143,623	126,961	119,145
		<u>691,460</u>	<u>784,519</u>	<u>666,392</u>	<u>760,041</u>