

Registered number: 02053860
Charity number: 517954

AUTISM EAST MIDLANDS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AUTISM EAST MIDLANDS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 9
Independent auditor's report on the financial statements	10 - 13
Consolidated statement of financial activities	14
Consolidated balance sheet	15 - 16
Charity balance sheet	17 - 18
Consolidated statement of cash flows	19
Notes to the financial statements	20 - 46

AUTISM EAST MIDLANDS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	<p>K R Doble G J Smith T Ousley R J C Woodford R W Bell J D Morgan (resigned 6 September 2024) P Parr R D Levy D M Perkins (appointed 5 December 2024) S D Barnes (resigned 3 May 2024) C L Sharpe (resigned 3 May 2024) J Cheung (appointed 5 December 2024) S D Freeborn (appointed 5 December 2024) L J Hall (appointed 5 December 2024, resigned 15 May 2025) P J Pimm (appointed 5 December 2024)</p>
Company registered number	02053860
Charity registered number	517954
Registered office	<p>Unit 31 Craggs Industrial Estate Morven Street Creswell Worksop Nottinghamshire S80 4AJ</p>
Chief executive officer	Jane Howson
Independent auditor	<p>Cooper Parry Group Limited Statutory Auditor Cubo Birmingham 4th Floor Two Chamberlain Square Birmingham B3 3AX</p>
Bankers	<p>Lloyds Bank Plc 4 Romulus Court Leicester LE19 1WL</p>

AUTISM EAST MIDLANDS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the group and company for the year ended 31 March 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The charity exists to offer support and serve people with an autistic spectrum condition and their families and carers in the East Midlands and respond to changes in government policy and campaigns within the charity's strategic objectives. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2011, section 4.

b. Strategies for achieving objectives

Our vision

A world which recognises, understands and values autistic people, and where they and their families receive the services and support they need throughout their lives.

Our mission

To advocate, provide and develop high quality services, information, and support, in partnership with others, for all those whose lives are affected by autism.

To recognise and respond to the needs of the individual, enabling autistic people to live their lives with dignity, choice and independence.

Our well trained and passionate staff offer a wide range of services to help individuals to live their lives the way they want.

In this Strategic Plan AEM is restating its commitment to supporting autistic people and their families and carers at all stages of life.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Strategic priorities

Our priorities for the next five years are as follows:

Our Priorities for Young People are:

- To expand our current educational offer by opening new schools across the East Midlands supporting autistic children and young people.
- Ensure all students leaving our school are supported to have a positive outcome destination by ensuring we start preparing for the next steps in life at an earlier age. We will look at new ways of supporting young people to become successful adults.
- To offer young people a place to live that meets their autism needs.
- To provide a short breaks service so that young people and their families can get a break and enjoy spending time apart.

Our Priority for Young People who are becoming adults is:

- To put in place a Transitions Team that supports young people from 16 to 25. This support would start in our school and work with the young person into adulthood.

Our Priorities for working age adults are:

- Develop a range of living solutions to meet the developing needs of our residents and others.
- To improve the employment rate amongst autistic people by establishing a Social Enterprise that provides paid employment for autistic adults.
- To offer apprenticeships within AEM that are reserved for autistic employees.
- To further develop our short breaks offer enabling more adults to experience the opportunity for a change of environment.

Our Priorities for Older Adults are:

- Develop our understanding of the future needs of older service users, by ensuring all adults have a person centred review.
- Ensure older adults in our care have access to appropriate accommodation that supports their needs.
- Ensure older adults have access to a range of activities that support their interests.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities and key performance indicators

The year ended 31 March 2025 represents another year of strong financial performance and operational progress for Autism East Midlands. Building on the transformational improvements achieved in the previous year, the charity has continued to demonstrate effective stewardship of its resources whilst maintaining its focus on delivering high-quality services to autistic people and their families.

Financial Performance

The charity achieved an operating surplus of £1,073k for the year, demonstrating continued financial stability and effective cost management. This surplus provides the foundation for strategic investments in service development and quality improvements whilst maintaining appropriate reserves for future sustainability.

Both of our subsidiary companies performed strongly, with Sutherland House (Trading) Limited generating profits of £1,084k and Norsaca (Trading) Limited achieving profits of £1,104k. These profits were gift aided to the main charity, reflecting our commitment to maximising resources available for charitable purposes.

Service Development

Following the successful acquisition of The Old Rectory in the previous year, we have continued to progress our expansion plans. The development of the Old Fire Station represents another significant milestone in our service expansion, providing additional capacity to meet growing demand for our specialist services.

We have strengthened our workforce by adding new skillsets in the form of a social enterprise lead, reflecting our commitment to developing innovative approaches to supporting autistic people into employment. We have also provided robust support for the next generation of leaders in Adult Services, ensuring continuity of high-quality leadership across our organisation.

Our education services continue to thrive, with sustained demand for specialist provision that meets the unique needs of autistic children and young people. The quality of our educational outcomes remains high, with students achieving meaningful qualifications and developing essential life skills.

Workforce Development

Investment in our workforce remains a strategic priority. During the year, we continued to enhance our training programmes and professional development opportunities, ensuring our staff are equipped with the latest knowledge and best practices in autism support.

Our commitment to becoming the employer of choice in our sector is evidenced by our continued focus on creating supportive working environments that attract and retain high-quality professionals who share our values.

b. Factors relevant to achieve objectives

AEM continued to be a specialist autism service provider. This specialism is what makes our services so successful in meeting the needs of autistic people.

The organisation has benefited significantly from the legacy received from the estate of Eileen Burley, which has provided both financial stability and opportunities for strategic development. This transformational gift has enabled us to think ambitiously about expanding our services whilst maintaining the highest standards of care and support.

AUTISM EAST MIDLANDS**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025****Achievements and performance (continued)****c. Investment policy and performance**

The Memorandum and Articles of Association give the Trustees unrestricted powers of investment. Trustees have reviewed the investment policy this year. Our primary investments are in the ongoing development of new services so that we can support more people and in existing services in order to improve the quality of our offer.

As we embark on our new 5-year strategy, our investment strategy remains important in ensuring we can deliver sustainable growth whilst maintaining financial prudence.

We will maximise the return on any cash held in accounts by reviewing the best available interest rates.

Financial review**a. Going concern**

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

b. Reserves policy

Autism East Midlands takes a risk-based approach to the setting of reserves. The objective of this policy is to provide a level of working capital that protects the continuity of the charitable objectives, provide a level of funding for unexpected opportunities and to provide cover for unforeseen risks.

The biggest mitigation against catastrophic loss calling on reserves is the fact that AEM has a very diverse service offer and is commissioned by multiple local authorities.

The levels of restricted and unrestricted funds is monitored and shared with Trustees on a monthly basis.

c. Surplus

A surplus of £1,073k has been achieved in the year (2024: surplus of £1,546k). This comprises an operating revenue surplus of £1,103k (2024: £1,640k) less defined benefit pension scheme costs of £30k (2024: £94k), resulting in a final operating surplus of £1,073k (2024: £1,546k).

Additionally, there was a defined benefit pension scheme actuarial gain of £980k (capped due to asset ceiling restrictions) (2024: gain of £1,327k), bringing the total net movement in funds to £2,053k (2024: £2,873k).

The group had total funds of £11,753k as at 31 March 2025 (2024: £9,700k), consisting of £133k restricted funds (2024: £146k) and £11,620k unrestricted funds (2024: £9,554k). Unrestricted funds include a designation of £352k (2024: £381k) from the legacy of Eileen Burley which has been set aside for employment and social enterprise. Free reserves stood at £2,443k (2024: £2,155k), representing approximately two months of operational expenditure coverage (2024: 2 months).

d. Material investments policy

The Memorandum and Articles of Association give the Trustees unrestricted powers of investment. The charity's current investment strategy is to deposit funds in short and medium term interest bearing accounts with UK banks.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

e. Principal risks and uncertainties

The principal risks across our services continue to be the inflationary pressure on wages and utilities not matched by a rise in fee rates from local authorities.

Whilst National Living Wage levels continue to rise very significantly, most local authorities have not agreed to mirror this increase with sufficient uplift. After more than a decade of limited increases, we are finding the de facto cuts in funding increasingly difficult to sustain in adult social care. Some services are coming very close to not achieving full cost recovery and some care packages are already at that point.

The significant increase to Employers' National Insurance announced during the year has created additional financial pressures across all our services. Combined with forthcoming changes to employment legislation, these factors present ongoing concerns about the sustainability of current funding arrangements.

We continue to work closely with local authorities to develop sustainable funding arrangements that recognise the true costs of delivering high-quality autism services.

f. Financial risk management objectives and policies

Autism East Midlands has sought to manage its financial risks through regular monitoring of its income streams and also seeking to make a wide range of cost savings whilst maintaining service quality.

g. Principal funding

The charity derives the majority of its income from the provision of services, together with grants and donations received for particular projects.

Autism East Midlands receives over 90% of its funding from government funded bodies. This includes Local Authorities, Health Authorities and the DfE.

Autism East Midlands were the beneficiaries of a large legacy from the estate of Eileen Burley in the prior year. The Trustees agreed to designate this funding to support the expansion of our employment support offer and to develop a social enterprise that will enable the employment of more autistic people.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee, its charity number is 517954. It was established under a Memorandum of Association which sets out the objects and powers of the charity and is governed under its Articles of Association. The Board of Trustees (previously the Council of Management) are the Trustees for the purposes of charity law and the directors for the purposes of company law.

The principal object of the company and the group is to provide services to people with an autistic spectrum condition and their families and carers in the East Midlands.

b. Methods of appointment or election of Trustees

Details of Trustees are listed on page 1. The management of the Group and the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

During the year under review, the Trustees delegated the day to day running of the charity to the Executive Management Team.

The Board of Trustees delegates some areas of decision making to the following Committees:

- Sutherland House School Governing Body
- Audit and Finance Sub Committee
- Adult Scrutiny Sub Committee
- Development and Enterprise Sub Committee
- Standards and Governance Sub Committee

The Charity wholly owns two trading subsidiaries, Sutherland House (Trading) Limited and NORSACA (Trading) Limited which donate all their profits to the charity. The principal activity of Sutherland House (Trading) Limited is the provision of education services for children with autism or related conditions. NORSACA (Trading) Limited provides a range of residential and non-residential care facilities for people with autism or related conditions.

d. Policies adopted for the induction and training of Trustees

Through the Trustees work within the Board Committee meetings and through their involvement with family members, Trustees are already familiar with the practical work of the charity. New Trustees are given a comprehensive induction pack and training sessions to familiarise themselves with the charity and the context in which it operates. This training covers issues such as the responsibilities of the Trustees, the main documents which set out the operational framework of the charity, the current financial position and reserves of the charity and any future plans and objectives. They are also given a range of informative literature detailing the services on offer. All Trustees are encouraged to visit the school and adult care centres on a regular basis and to take part in other organised activities.

e. Pay policy for key management personnel

The key management personnel of the charity are identified in Note 10 of the accounts and are responsible for directing, controlling, running and operating the Trust on a day-to-day basis. All directors give of their time freely and therefore none received remuneration in the year. Details of Trustees' expenses are disclosed in Note 11 of the accounts and related party transactions in Note 27.

The pay of senior staff is reviewed annually and normally increased in line with other staff. The Trustees benchmark against pay levels in other charities of similar size. The remuneration benchmark is the midpoint of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the past, a market addition may also be paid in order to attract and retain high-calibre personnel, with the pay maximum no greater than the highest benchmarked salary for a comparable role.

f. Financial risk management

The Trustees have assessed the major risks to which the company and the group is exposed, in particular those related to the operations and finances of the company and the group, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Risks are reviewed annually, and measures put in place to mitigate those of a higher grading.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Autism East Midlands retains its ambition to develop additional educational provision in different counties. Following the successful development of facilities including the Old Fire Station, we have exciting developments planned including the launch in 2026 of a new school and other services planned over the coming years.

Our social enterprise development represents a particularly exciting opportunity to create meaningful employment pathways for autistic people whilst generating sustainable income streams for the charity.

We remain committed to developing innovative service models that respond to emerging needs within the autism community, particularly focusing on employment support and independent living services.

Since the year end, we have continued to strengthen our service provision and explore new opportunities for growth. Details of significant post balance sheet events are disclosed in the notes to the financial statements.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Engagement with employees and employment of the disabled

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. The Group and the Charity carry out exit interviews for all staff leaving the organisation and have adopted a procedure of upward feedback for senior management and the Trustees.

The group and the company have implemented a number of detailed policies in relation to all aspects of employment matters including:

- Equal Opportunities Policy
- Volunteers' policy
- Health & Safety Policy
- Staff Code of Conduct

In accordance with the company and the group's Equal Opportunities Policy, the company and the group has long established fair employment practices in the recruitment, selection, retention and training of disabled staff. AEM prioritises the employment of autistic people as they are under-represented in the workforce.

Full details of these policies are available from the company and group's offices.

AUTISM EAST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor


Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, Cooper Parry Group Limited, was appointed by the Trustees as part of an open tender process. The auditor, Cooper Parry Group Limited, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
R Woodford
Trustee

Date: 18.09.2025

AUTISM EAST MIDLANDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS

Opinion

We have audited the financial statements of Autism East Midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of 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 of the 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's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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's or the 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.

AUTISM EAST MIDLANDS**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS (CONTINUED)****Other information**

The other information comprises the information included in the 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the 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 the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUTISM EAST MIDLANDS**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS (CONTINUED)****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.

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

Our assessment focused on key laws and regulations the company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice, employment law and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing 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 bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

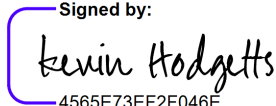
AUTISM EAST MIDLANDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS (CONTINUED)

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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:



4565E73EF2F046E...

Kevin Hodgetts FCA (Senior statutory auditor)

for and on behalf of

Cooper Parry Group Limited

Statutory Auditor

Cubo Birmingham

4th Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date: 17 October 2025

AUTISM EAST MIDLANDS

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds Restated 2024 £000
Income from:					
Donations and legacies	3	103	34	137	461
Charitable activities	5	4,154	98	4,252	3,695
Charitable activities - subsidiary undertakings		13,440	-	13,440	11,756
Investments	6	15	-	15	9
Other income	7	48	-	48	38
Total income		17,760	132	17,892	15,959
Expenditure on:					
Charitable activities - subsidiary undertakings		11,251	-	11,251	9,458
Charitable activities	8	5,423	145	5,568	4,955
Total expenditure		16,674	145	16,819	14,413
Net movement in funds before other recognised gains/(losses)		1,086	(13)	1,073	1,546
Other recognised gains/(losses):					
Actuarial gains on defined benefit pension schemes	26	980	-	980	1,327
Net movement in funds		2,066	(13)	2,053	2,873
Reconciliation of funds:					
Total funds brought forward		9,554	146	9,700	6,827
Net movement in funds		2,066	(13)	2,053	2,873
Total funds carried forward		11,620	133	11,753	9,700

The notes on pages 20 to 44 form part of these financial statements.

AUTISM EAST MIDLANDS
REGISTERED NUMBER: 02053860

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

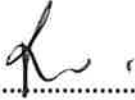
	Note	2025 £000	2024 £000
Fixed assets			
Tangible assets	14	8,898	7,078
		<u>8,898</u>	<u>7,078</u>
Current assets			
Debtors	16	1,834	2,444
Cash at bank and in hand		4,762	4,405
		<u>6,596</u>	<u>6,849</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(2,539)	(1,924)
		<u>4,057</u>	<u>4,925</u>
Net current assets		<u>4,057</u>	<u>4,925</u>
Total assets less current liabilities		<u>12,955</u>	<u>12,003</u>
Creditors: amounts falling due after more than one year	18	(1,202)	(1,353)
Net assets excluding pension asset / liability		<u>11,753</u>	<u>10,650</u>
Defined benefit pension scheme liability	26	-	(950)
Total net assets		<u><u>11,753</u></u>	<u><u>9,700</u></u>
Charity funds			
Restricted funds	19	133	146
Unrestricted funds			
Unrestricted funds excluding pension provision	19	11,620	10,504
Pension reserve	19	-	(950)
Total unrestricted funds	19	<u>11,620</u>	<u>9,554</u>
Total funds		<u><u>11,753</u></u>	<u><u>9,700</u></u>

**AUTISM EAST MIDLANDS
REGISTERED NUMBER: 02053860**

**CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025**

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
R Woodford
Trustee

Date: 18.09.2025

The notes on pages 20 to 46 form part of these financial statements.

AUTISM EAST MIDLANDS
REGISTERED NUMBER: 02053860

CHARITY BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £000	2024 £000
Fixed assets			
Tangible assets	14	8,898	7,078
		<u>8,898</u>	<u>7,078</u>
Current assets			
Debtors	16	4,563	5,385
Cash at bank and in hand		1,581	1,246
		<u>6,144</u>	<u>6,631</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(2,087)	(1,706)
		<u>4,057</u>	<u>4,925</u>
Net current assets		<u>4,057</u>	<u>4,925</u>
Total assets less current liabilities		<u>12,955</u>	<u>12,003</u>
Creditors: amounts falling due after more than one year	18	(1,202)	(1,353)
Net assets excluding pension asset / liability		<u>11,753</u>	<u>10,650</u>
Defined benefit pension scheme asset / liability	26	-	(950)
Total net assets		<u><u>11,753</u></u>	<u><u>9,700</u></u>
Charity funds			
Restricted funds:			
Restricted funds	19	133	146
Total restricted funds	19	<u>133</u>	<u>146</u>
Unrestricted funds			
General funds	19	11,620	10,504
Unrestricted funds excluding pension provision	19	11,620	10,504
Pension reserve	19	-	(950)
Total unrestricted funds	19	<u>11,620</u>	<u>9,554</u>
Total funds		<u><u>11,753</u></u>	<u><u>9,700</u></u>

**AUTISM EAST MIDLANDS
REGISTERED NUMBER: 02053860**

**CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025**

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
R Woodford
Trustee

Date: 18.09.2025

The notes on pages 20 to 46 form part of these financial statements.

AUTISM EAST MIDLANDS

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£000	£000
Cash flows from operating activities (note 21)		
Net cash generated from operating activities	2,890	3,308
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	3	518
Purchase of tangible fixed assets	(2,389)	(404)
Net cash (used in)/provided by investing activities	(2,386)	114
Cash flows from financing activities		
Repayments of borrowings	(147)	(141)
Net cash used in financing activities	(147)	(141)
Change in cash and cash equivalents in the year	357	3,281
Cash and cash equivalents at the beginning of the year	4,405	1,124
Cash and cash equivalents at the end of the year	4,762	4,405

The notes on pages 20 to 46 form part of these financial statements

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

Autism East Midlands is a private company limited by guarantee and incorporated in the United Kingdom. The address of its registered office is given on the Charity Information page.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Autism East Midlands meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the Charity.

The significant accounting policies that have been applied in the preparation of these financial statements are set out below.

1.2 Basis of consolidation

The financial statements consolidate the accounts of Autism East Midlands and all of its subsidiary undertakings ('subsidiaries').

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held by the Group to be able to continue as a going concern.

1.4 Fund accounting

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

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

AUTISM EAST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting policies (continued)****1.5 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

AUTISM EAST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting policies (continued)****1.7 Expenditure**

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 once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to the costs of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the bases outlined below.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% - 10% Straight Line
Vehicles & equipment	- 10% - 100% Straight Line
Leasehold improvements	- Over the shorter of the period of the lease or the useful economic life

Costs of repairs and maintenance to property together with the expenditure incurred bringing the buildings up to fire safety regulations are written off in the period to which expenditure is incurred.

The company continually replaces and updates existing equipment. The majority of this expenditure is on small items costing less than £3,000 and no detailed register, other than for IT equipment, of these is kept. All items costing under £3,000 are written off to repairs and maintenance in the period in which the expenditure is incurred.

1.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.10 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

1.11 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The profits of the subsidiary undertakings are gift aided to Autism East Midlands.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

AUTISM EAST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting policies (continued)****1.14 Creditors and provisions**

Creditors are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.15 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Consolidated statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

1.16 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.17 Pensions

Retirement benefits to some employees of the Trust are provided by the Local Government Pension Scheme (LGPS). The company is an admitted body of the LGPS, admitted by Nottinghamshire County Council.

The LGPS is a defined benefit funded scheme and the assets are held separately from those of the Company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period vesting occurs. The expected return on assets and interest cost are shown as a net finance amount of other finance costs or income. Actuarial gains and losses are recognised immediately in other gains and losses.

1.18 Irrecoverable VAT

The charity is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 26, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 March 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

Critical areas of judgement:

The assessment of the useful economic lives and the method of depreciating fixed asset requires judgement. Depreciation is charged to the Statement of Financial Activities based on the useful economic life selected, which requires an estimation of the period and profile over which the Charity expects to consume the future economic benefits embodied in the assets.

The classification of expenditure between restricted and unrestricted funds is considered a critical area of judgement as certain expenditure can be applied to both funds. Where this is the case, the expenditure is apportioned to both funding streams on an appropriate basis.

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Donations	103	34	137

Effective 1 December 2024, Derbyshire Autism Services Group merged with Autism East Midlands. Upon merger, Derbyshire Autism Services Group assets and liabilities transferred to Autism East Midlands and Derbyshire Autism Services Group ceased to operate as an individual entity. Donations above include net assets of £98k transferred from Derbyshire Autism Services Group upon merger.

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Donations	45	36	81
Legacies	380	-	380
Total 2024	425	36	461

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Charitable activities - net income from subsidiary undertakings

The wholly owned subsidiaries, Norsaca (Trading) Limited and Sutherland House (Trading) Limited, are incorporated in the UK and pay all of their taxable profits to the charity by gift aid. Sutherland House (Trading) Limited provides education services for children with autism or a related condition. Norsaca (Trading) Limited provides residential and day care services for adults with autism or a related condition. The charity owns 100% of the ordinary share capital of the subsidiary companies. A summary of results pre-distribution to the charity is shown below. The amount of gift aid from Sutherland House (Trading) Limited was £1,084k (2024: £1,328k). The amount of gift aid from Norsaca (Trading) Limited was £1,104k (2024: £428k - restricted by loss brought forward).

	Unrestricted funds 2025 £000	Total funds 2025 £000
Sutherland House (Trading) Limited - income	6,737	6,737
Norsaca (Trading) Limited - income	6,702	6,702
Sutherland House (Trading) Limited - expenses	(5,652)	(5,652)
Norsaca (Trading) Limited - expenses	(5,599)	(5,599)
	<u>2,188</u>	<u>2,188</u>
	Unrestricted funds Restated 2024 £000	Total funds Restated 2024 £000
Sutherland House (Trading) Limited - income	5,757	5,757
Norsaca (Trading) Limited - income	5,999	5,999
Sutherland House (Trading) Limited - expenses	(4,429)	(4,429)
Norsaca (Trading) Limited - expenses	(5,029)	(5,029)
Total 2024	<u>2,298</u>	<u>2,298</u>

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Income from charitable activities

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Residential	2,873	-	2,873
Day services	648	-	648
Respite	577	-	577
Other services	56	98	154
	<u>4,154</u>	<u>98</u>	<u>4,252</u>

	Unrestricted funds Restated 2024 £000	Total funds Restated 2024 £000
Residential	2,722	2,722
Day services	674	674
Respite	287	287
Other services	12	12
	<u>3,695</u>	<u>3,695</u>

6. Investment income

	Unrestricted funds 2025 £000	Total funds 2025 £000
Bank interest	15	15
	<u>15</u>	<u>15</u>

	Unrestricted funds 2024 £000	Total funds 2024 £000
Bank interest	9	9
	<u>9</u>	<u>9</u>

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Other incoming resources

	Unrestricted funds 2025 £000	Total funds 2025 £000
Other income	48	48

	Unrestricted funds 2024 £000	Total funds 2024 £000
Other income	37	37

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total 2025 £000
Provision of services	5,423	145	5,568

	Unrestricted funds Restated 2024 £000	Restricted funds Restated 2024 £000	Total Restated 2024 £000
Provision of services	4,924	31	4,955

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £000	Support costs 2025 £000	Total funds 2025 £000
Provision of services	3,418	2,149	5,567

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities (continued)

	Activities undertaken directly Restated 2024 £000	Support costs Restated 2024 £000	Total funds Restated 2024 £000
Provision of services	2,944	2,011	4,955

Analysis of direct costs

	Total funds 2025 £000	Total funds Restated 2024 £000
Pension finance costs	43	102
Staff costs	11,617	8,950
Costs recharged to subsidiaries	(8,590)	(6,982)
Agency costs	348	874
Total 2025	3,418	2,944

Analysis of support costs

	Total funds 2025 £000	Total funds Restated 2024 £000
Staff costs	1,200	1,027
Depreciation	566	529
Other staff costs	172	196
Premises costs	1,109	1,079
IT costs	407	314
Legal & professional costs	106	132
Insurance costs	254	211
Travel costs	131	178
Other support costs	333	356
Office costs	202	214
Governance costs	19	33
Marketing costs	91	20
Catering costs	220	197
Costs recharged to subsidiaries	(2,661)	(2,475)
Total 2025	2,149	2,011

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

10. Auditor's remuneration

	2025	2024
	£000	£000
Fees payable to the Group's auditor for the audit of the Group's annual accounts	20	19
Fees payable to the Group's auditor in respect of:		
All taxation compliance services not included above	3	3
All assurance services not included above	2	1
All non-audit services not included above	6	4
	<u>6</u>	<u>4</u>

11. Staff costs

	Group	Group	Charity	Charity
	2025	2024	2025	2024
	£000	£000	£000	£000
Wages and salaries	11,128	8,710	11,128	8,710
Social security costs	962	732	962	732
Contributions to pension schemes	625	415	625	415
Operating costs of defined benefit pension schemes	102	120	102	120
	<u>12,817</u>	<u>9,977</u>	<u>12,817</u>	<u>9,977</u>

Redundancy payments of £1k (2024: £nil) and severance payments of £20k (2024: £nil) were made during the year.

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

	Group	Group	Charity	Charity
	2025	2024	2025	2024
	No.	No.	No.	No.
Teaching staff	116	94	116	94
Care staff	306	279	306	279
Management and Administration	45	36	45	36
	<u>467</u>	<u>409</u>	<u>467</u>	<u>409</u>

AUTISM EAST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****11. Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025	Group 2024
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	3	-
In the band £80,001 - £90,000	1	1
In the band £120,000 - £130,000	-	1
In the band £130,000 - £140,000	1	-

The key management personnel of Autism East Midlands comprise the Chief Executive Officer, the Deputy Chief Executive Officer, the Director of Adult Services, the Director of Corporate Services and the Finance Director. The remuneration of key management personnel during the year totalled £522k (2024: £437k).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £513 were reimbursed or paid directly to 1 Trustee (2024: £526 to 1 Trustee).

13. Prior year adjustments

Residential income attributable to Autism East Midlands totalling £152k was previously included within Norsaca (Trading) Limited turnover for the year ended 31 March 2024. This income has now been reversed out of Norsaca (Trading) Limited and recognised within Autism East Midlands. The above adjustment has no impact on the consolidated position, only the individual entity position.

The recharge of expenditure from Autism East Midlands to Norsaca (Trading) Limited has been revised down by £152k for the year ended 31 March 2024. As a result, direct costs in Autism East Midlands have increased by £152k and cost of sales in Norsaca (Trading) Limited have decreased by £152k. The above adjustment has no impact on the consolidated position, only the individual entity position.

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Tangible fixed assets

Group and Charity

	Freehold property £000	Leasehold improvements £000	Motor vehicles £000	Office equipment £000	Assets under construction £000	Total £000
Cost or valuation						
At 1 April 2024	9,866	257	25	1,086	571	11,805
Additions	213	-	10	197	-	420
Disposals	(3)	-	-	-	1,969	1,966
At 31 March 2025	10,076	257	35	1,283	2,540	14,191
Depreciation						
At 1 April 2024	3,532	257	25	913	-	4,727
Charge for the year	465	-	2	99	-	566
At 31 March 2025	3,997	257	27	1,012	-	5,293
Net book value						
At 31 March 2025	6,079	-	8	271	2,540	8,898
At 31 March 2024	6,335	-	-	172	571	7,078

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Fixed asset investments

Company investments in subsidiary companies totalled £6 at 31 March 2025 (2024: £6).

Principal subsidiaries

The following were subsidiary undertakings of the Charity:

Names	Company number	Basis of control	Holding	Included in consolidation
Norsaca (Trading) Limited	08056114	Equity - share capital	100%	Yes
Sutherland House (Trading) Limited	03381476	Equity - share capital	100%	Yes

The financial results of the subsidiaries for the year were:

Names	Income £000	Expenditure £000	Profit/(Loss) for the year £000
Norsaca (Trading) Limited	6,702	(5,599)	1,103
Sutherland House (Trading) Limited	6,737	(5,653)	1,084

16. Debtors

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Due within one year				
Trade debtors	1,415	2,019	369	445
Amounts owed by group undertakings	-	-	3,921	4,603
Other debtors	107	49	52	21
Prepayments and accrued income	312	376	221	316
	<u>1,834</u>	<u>2,444</u>	<u>4,563</u>	<u>5,385</u>

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Creditors: Amounts falling due within one year

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Bank loans	151	147	151	147
Trade creditors	443	231	443	231
Other taxation and social security	752	856	752	856
Other creditors	289	111	286	112
Accruals and deferred income	904	579	455	360
	<u>2,539</u>	<u>1,924</u>	<u>2,087</u>	<u>1,706</u>

18. Creditors: Amounts falling due after more than one year

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Bank loans	<u>1,202</u>	<u>1,353</u>	<u>1,202</u>	<u>1,353</u>

Included within the above are amounts falling due as follows:

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Between one and two years				
Bank loans	<u>155</u>	<u>151</u>	<u>155</u>	<u>151</u>
Between two and five years				
Bank loans	<u>493</u>	<u>479</u>	<u>493</u>	<u>479</u>
Over five years				
Bank loans	<u>554</u>	<u>723</u>	<u>554</u>	<u>723</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Payable or repayable by instalments	<u>554</u>	<u>723</u>	<u>554</u>	<u>723</u>
	<u>554</u>	<u>723</u>	<u>554</u>	<u>723</u>

Bank loans and mortgages are secured on the charity's freehold properties. The interest rates on the loans are 2.83% and 3.1% respectively and repayments are repayable monthly.

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2025 £000
Unrestricted funds						
Designated funds						
Designated Funds - all funds	381	-	(29)	-	-	352
General funds						
General Funds - all funds	10,123	4,321	(5,364)	2,188	-	11,268
Reserves- Subsidiaries	-	13,439	(11,251)	(2,188)	-	-
Pension reserve	(950)	-	(30)	-	980	-
	9,173	17,760	(16,645)	-	980	11,268
Total Unrestricted funds	9,554	17,760	(16,674)	-	980	11,620

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds (continued)

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2025 £000
Restricted funds						
Parenting Fund	7	-	-	-	-	7
Jones Trust - Science Lab	17	-	(4)	-	-	13
Jones Trust - Whitegates Garden	38	-	-	-	-	38
BNA Charitable Organisation	38	-	(13)	-	-	25
The Lady Hind Trust	1	-	-	-	-	1
Winifred Eileen Kemp Trust	9	-	(4)	-	-	5
Old Heanorians	1	-	(1)	-	-	-
Gilander Foundation - Children of Northampton	5	1	(4)	-	-	2
Wolfson Grant	30	-	(3)	-	-	27
B&Q Charitable Donation	-	5	(1)	-	-	4
Stangward Trust	-	1	(1)	-	-	-
Toyota Charitable Donation	-	4	(1)	-	-	3
Derbyshire Autism Services - restricted funds	-	121	(113)	-	-	8
	<u>146</u>	<u>132</u>	<u>(145)</u>	<u>-</u>	<u>-</u>	<u>133</u>
Total of funds	<u>9,700</u>	<u>17,892</u>	<u>(16,819)</u>	<u>-</u>	<u>980</u>	<u>11,753</u>

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds (continued)

Designated funds - set aside for employment and social enterprise.

Parenting Fund represents a donation received to fund a program to assist and support the parents of autistic children and adults.

The National Lottery - Autism Family Support Hubs fund represents a three year project facilitating the setting up of family support groups in the East Midlands.

Wilson Foundation - this fund provides trips in the Community to all young people irrespective of support needs.

Jones Trust - Science Lab represents a contribution Jones Trust made towards the capital cost of creating and equipping a science laboratory in our school.

Jones Trust - Whitegates Garden represents a contribution Jones Trust made towards redeveloping the garden of a large building in Worksop (Whitegates) to be a centre for Autistic individuals in crisis.

Children in Need - Funding received from BBC Children in Need substantially contributes towards the running of the 'Out and About' programme in Northampton - a community based programme helping autistic children reduce isolation, build confidence and develop social and life skills through recreational and leisure activities.

BNA Charitable Organisation - Funding received from the BNA Charitable Organisation contributes towards redeveloping the garden of a large building in Worksop (Whitegates) to be a centre for Autistic individuals in crisis.

Old Heanorians - This funding received from Old Heanorians is to support the Heanor Family Support Hub.

The Lady Hind Trust - Funding received from The Lady Hind Trust contributes towards redeveloping the garden of a large building in Worksop (Whitegates) to be a centre for Autistic individuals in crisis.

Winifred Eileen Kemp Trust - Funding received from Winifred Eileen Kemp Trust contributes towards the redevelopment of the school courtyard and garden at Sutherland House School.

John Eastwood Foundation - Funding received from John Eastwood Foundation contributes towards redeveloping the garden of a large building in Worksop (Whitegates) to be a centre for Autistic individuals in crisis.

Gilander Foundation - Children of Northampton - This represents a donation to support the children of Northamptonshire.

Wolfson Grant - To facilitate the refurbishment of a legacy property to become an education training house for our Autistic service users and school children.

Next - This represent a donation to provide equipment for the sensory room at the Hamilton Lodge Day Center.

B&Q Charitable Donation - Charitable Donation for the Sherwood Day Centre to have a greenhouse for service users to use as part of their activities.

The Stangward Trust - Donation for the use of the family hubs of Northampton.

Toyota Charitable Donation - Charitable donation for sensory equipment at the Mundy Street Day Centre and Sherwood Day Centre.

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds (continued)

Derbyshire Autism Services Restricted Funds - Funding received from various organisations/donors for various purposes: Derbyshire County Council Covid funding and Capacity Recruitment Grant, BBC Children in Need, National Lottery Community Fund, Nottinghamshire Community Foundation, Calums Voice, Amber Valley Borough Council 5 Ways to Wellbeing, Derby Specialist Wellbeing navigator, Derby Wellbeing, Neurodevelopmental Community Hubs, Short Breaks and 1:1 in Community Empowerment.

Statement of funds - prior year

	Balance at 1 April 2023 £000	As restated Income £000	As restated Expenditure £000	As restated Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2024 £000
Unrestricted funds						
Designated funds						
Designated Funds - all funds	-	381	-	-	-	381
	Balance at 1 April 2023 £000	As restated Income £000	As restated Expenditure £000	As restated Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2024 £000
General funds						
General Funds - all funds	9,399	3,786	(4,830)	1,768	-	10,123
Reserves - subsidiaries	(542)	11,756	(9,458)	(1,756)	-	-
Pension reserve	(2,183)	-	(94)	-	1,327	(950)
	6,674	15,542	(14,382)	12	1,327	9,173
Total Unrestricted funds	6,674	15,923	(14,382)	12	1,327	9,554

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds (continued)

	Balance at 1 April 2023 £000	As restated Income £000	As restated Expenditure £000	As restated Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2024 £000
Restricted funds						
Parenting Fund	7	-	-	-	-	7
Jones Trust - Science Lab	21	-	-	(4)	-	17
Jones Trust - Whitegates Garden	38	-	-	-	-	38
Wilson Foundation	4	-	(4)	-	-	-
BNA Charitable Organisation	63	-	(17)	(8)	-	38
The Lady Hind Trust	3	-	(2)	-	-	1
Winifred Eileen Kemp Trust	14	-	-	(5)	-	9
John Eastwood Foundation	1	-	(1)	-	-	-
Old Heanorians	2	-	(1)	-	-	1
Gilander Foundation - Children of Northampton	-	5	-	-	-	5
Wolfson Grant	-	31	-	(1)	-	30
Next	-	-	(6)	6	-	-
	<u>153</u>	<u>36</u>	<u>(31)</u>	<u>(12)</u>	<u>-</u>	<u>146</u>
Total of funds	<u>6,827</u>	<u>15,959</u>	<u>(14,413)</u>	<u>-</u>	<u>1,327</u>	<u>9,700</u>

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2025 £000
Designated funds	381	-	(29)	-	-	352
General funds	9,173	17,760	(16,645)	-	980	11,268
Restricted funds	146	132	(145)	-	-	133
	<u>9,700</u>	<u>17,892</u>	<u>(16,819)</u>	<u>-</u>	<u>980</u>	<u>11,753</u>

Summary of funds - prior year

	Balance at 1 April 2023 £000	As restated Income £000	As restated Expenditure £000	As restated Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 March 2024 £000
Designated funds	-	381	-	-	-	381
General funds	6,674	15,542	(14,382)	12	1,327	9,173
Restricted funds	153	36	(31)	(12)	-	146
	<u>6,827</u>	<u>15,959</u>	<u>(14,413)</u>	<u>-</u>	<u>1,327</u>	<u>9,700</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Tangible fixed assets	8,825	73	8,898
Current assets	6,536	60	6,596
Creditors due within one year	(2,539)	-	(2,539)
Creditors due in more than one year	(1,202)	-	(1,202)
Total	<u>11,620</u>	<u>133</u>	<u>11,753</u>

AUTISM EAST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £000	Group 2024 £000
Net income for the year (as per Statement of Financial Activities)	1,073	1,546
Adjustments for:		
Depreciation charges	566	529
Loss/(Profit) on the sale of fixed assets	-	1
Decrease/(Increase) in debtors	576	825
Increase/(Decrease) in creditors	645	313
FRS102 pension adjustments	30	94
Net cash provided by operating activities	2,890	3,308

23. Analysis of cash and cash equivalents

	Group 2025 £000	Group 2024 £000
Cash in hand	4,762	4,405
Total cash and cash equivalents	4,762	4,405

24. Analysis of changes in net debt

	At 1 April 2024 £000	Cash flows £000	At 31 March 2025 £000
Cash at bank and in hand	4,405	357	4,762
Debt due within 1 year	(147)	(4)	(151)
Debt due after 1 year	(1,353)	151	(1,202)
	2,905	504	3,409

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

25. Capital commitments

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Contracted for but not provided in these financial statements				
Acquisition of tangible fixed assets	46	-	46	-

26. Pension commitments

The Group operates a defined benefit pension scheme.

Retirement benefits to employees of the Group are provided by the Local Government Pension Scheme (LGPS). The company is an admitted body of the LGPS, admitted by Nottinghamshire County Council.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee administered funds. The total contribution made for the year ended 31 March 2025 was £142k (2024: £160k), of which employer's contributions totalled £115k (2024: £128k) and employees' contributions totalled £27k (2024: £32k). The agreed contribution rates for future years are 22.3% for employers and between 5.5% and 12.5% for employees.

Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period vesting occurs. The expected return on assets and interest cost are shown as a net finance amount of other finance costs or income. Actuarial gains and losses are recognised immediately in other gains and losses.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	At 31 March 2025 %	At 31 March 2024 %
Discount rate	5.8	4.9
Pension increases	2.9	2.95
Future salary increases	2.9	2.95

	At 31 March 2025 Years	At 31 March 2024 Years
Mortality rates (in years)		
- for a male aged 65 now	20.4	20.4
- at 65 for a male aged 45 now	21.7	21.7
- for a female aged 65 now	23.3	23.3
- at 65 for a female aged 45 now	24.7	24.7

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

26. Pension commitments (continued)

Sensitivity analysis

	At 31 March 2025 £000	At 31 March 2024 £000
Discount rate + 0.1%	299	370
Discount rate - 0.1%	306	379
Mortality assumption - 1 year increase	594	788
Mortality assumption - 1 year decrease	576	760
Pension increase rate + 0.1%	305	374
Pension decrease rate - 0.1%	298	365

The Group's share of the assets in the scheme was:

	At 31 March 2025 £000	At 31 March 2024 £000
Equities	12,384	14,164
Gilts	1,859	533
Corporate bonds	1,440	1,104
Property	2,295	2,365
Cash and other liquid assets	1,219	1,339
Inflation Plus	1,549	1,131
Infrastructure	1,640	1,608
Total fair value of assets	22,386	22,244

The actual return on scheme assets was a gain of £846k (2024: gain of £1,882k).

The amounts recognised in the Consolidated statement of financial activities are as follows:

	2025 £000	2024 £000
Current service cost	91	110
Interest on obligation	1,117	1,101
Interest income	(1,074)	(999)
Administrative expenses	11	10
Total amount recognised in the Consolidated statement of financial activities	145	222

AUTISM EAST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

26. Pension commitments (continued)

Movements in the present value of the defined benefit obligation were as follows:

	2025	2024
	£000	£000
Opening defined benefit obligation	23,194	23,320
Current service cost	91	110
Interest cost	1,117	1,101
Contributions by scheme participants	27	32
Actuarial gains	(3,339)	(565)
Benefits paid	(817)	(804)
Closing defined benefit obligation	<u>20,273</u>	<u>23,194</u>

Movements in the fair value of the Group's share of scheme assets were as follows:

	2025	2024
	£000	£000
Opening fair value of scheme assets	22,244	21,137
Interest income	1,074	999
Administrative expenses	(11)	(10)
Actuarial (losses)/gains	(2,359)	762
Contributions by employer	115	128
Contributions by scheme participants	27	32
Benefits paid	(817)	(804)
Closing fair value of scheme assets	<u>20,273</u>	<u>22,244</u>

The Charity has an unrecognised surplus of £2,113k (2024: £nil) in respect of its defined benefit pension Scheme as it does not expect to recover the Scheme surplus either through reduced contributions in the future or through refunds from the Scheme. Included within actuarial remeasurements on the Scheme's assets of £2,359k is an amount of £2,113k in respect of the restriction on the surplus in the Scheme.

AUTISM EAST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****27. Operating lease commitments**

At 31 March 2025 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Not later than 1 year	101	94	101	94
Later than 1 year and not later than 5 years	152	7	152	7
Later than 5 years	150	-	150	-
	<u>403</u>	<u>101</u>	<u>403</u>	<u>101</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Operating lease rentals	<u>94</u>	<u>211</u>	<u>94</u>	<u>211</u>

28. Related party transactions

During the year, recharges from Autism East Midlands to Norsaca (Trading) Limited were £5,599k (2024 restated: £5,029k) and recharges from Autism East Midlands to Sutherland House (Trading) Limited were £5,653k (2024: £4,429k).

As at 31 August 2025, Nosaca (Trading) Limited owed Autism East Midlands £1,773k (2024: £2,488k) and Sutherland House (Trading) Limited owed Autism East Midlands £2,150k (2024: £2,114k).