

SACAR

England & Wales · Charity number 1085352

Details

Status	Registered
Legal form	Charitable company
Company number	03973158
Registered	2001-03-01
Register	View on the Charity Commission register

Contact

Address	Onward House 2 Baptist Place Bradford BD1 2PS
Phone	01274789789
Email	info@sacar.org.uk
Website	www.sacar.org.uk

Activities

Objects: THE RELIEF OF PERSONS WHO HAVE AUTISM AND ASPERGER'S SYNDROME, IN PARTICULAR BY THE PROVISION OF EDUCATIONAL, TRAINING, RECREATION, SPORTS, ART AND COUNSELLING FACILITIES FOR SUCH PERSONS AND THEIR CARERS

Activities: We work with adults on the Autistic Spectrum helping them develop their social and independent living skills. We offer a varied programme of activities and support into employment. We also provide training in Autistic Spectrum Conditions and advice, information and support to parents, carers and those working with this vulnerable client group.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,166,875	£1,152,857	£399,428	0
2024-03-31	£1,105,588	£1,157,224	£385,410	0
2023-03-31	£1,057,848	£1,111,674	£437,046	0
2022-03-31	£1,153,699	£1,015,307	£490,872	0
2021-03-31	£1,078,184	£887,251	£352,480	0

Trustees

Name	Role	Appointed
Janice Weale	Chair	2020-12-14
Dawn Crabtree		2020-12-14
JOHN CASSIDY		
Jacqui Rowland		2019-05-03
Kelvin Ellison		2019-05-03
Philip Rowland		2000-04-11

SACAR

England & Wales - Charity number 1085352

Accounts

SACAR
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Company Registration No. 03973158 (England & Wales)
Charity Registration No. 1085352 (England & Wales)

SACAR

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number: 1085352 (*Registered in England & Wales*)
Company number: 03973158 (*Registered in England & Wales*)

Registered office

Onward House
2 Baptist Place
Bradford
BD1 2PS

Trustees

Mr M O'Hara – resigned 21-10-2024
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
Miss D Crabtree
Mrs J Weale

Solicitors

Progeny
46 Progeny House
Park Place
Leeds
LS1 2RY

Independent Auditor

Andrew S Parker
16 Foundry Close
Halton
Lancaster
LA2 6FE

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

CONTENTS

	Page
Trustees report	1 - 8
Independent auditor's report	9-10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the accounts	14 - 19

SACAR

TRUSTEES' ANNUAL REPORT (INCORPORATING) DIRECTORS'S REPORT/STATEGIC REPORT FOR THE YEAR ENDING 31 MARCH 2025

Introduction

The Trustees present their annual report and accounts for the charity for the year ended 31 March 2024.

The Trustees who are also the directors of Sacar for the purposes of company law and who served during the year and up to the date of this report are set out on page 7.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 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 1 January 2015)

A summary of the objectives of the charity as set out in its governing document.

Sacar's mission is to support people with Autism and Asperger's syndrome by the provision of health, education, training, sports, creative art and counselling activities, which promote their social inclusion, training opportunities and ultimately employability. Sacar provides essential information, training and support to carers, parents and health professionals, and also contributes to research in this specialist field.

The charity's key objectives are to:

- Identify an individual's needs
- Provide an information, advice and support service to those affected by Autism and Asperger's syndrome
- Provide a positive environment to support the individual's personal, emotional, and social wellbeing
- Develop and continually reinforce essential social skills
- Deliver an Autism specific Learning Programme of activities to engage these individuals whilst also teaching social skills, key skills, and independent living-skills
- Provide an Autism specific 1:1 Outreach service, in order to meet the needs of our client group
- Offer an Autism specific Supported Employment Programme, providing the opportunity of exploring potential employment with support
- Provide Autism Awareness Training and organise conferences for parents, carers, teachers, social and health care professionals
- Promote the social inclusion of adults with Autism through increased participation within local communities
- Develop a range of social enterprise initiatives for the benefit of our client group
- Facilitate involvement of parents/carers to insure successful transference of skills to residential, training and employment environments
- Work in partnership with other organisations and professionals to promote awareness of Autism Spectrum Conditions (ASCs), developing a network of support and providing progression routes for our client group
- Explore the development of suitable supported accommodation for adults with an ASC

An explanation of the charity's strategies for achieving its stated objectives

We have continued to strengthen our structures and procedures "behind the scenes" improving mechanisms for accountability, quality assurance and evaluating and improving the overall service through our sub-contractual relationship with Specialist Autism Services, who have not only maintained the high quality of services but also further developed the provision in response to the needs of our client group.

Details of the main activities that contribute to the achievement of the stated objectives

Through the service delivery of Specialist Autism Services, we aim to:

- Empower and enable adults with Autism and Asperger's syndrome to lead a more independent lifestyle and integrate into the community
- Increase their self-confidence, social and interpersonal skills
- Increase opportunities for training and work placement leading to employment.
- Promote educational attainment of this client group
- Encourage meaningful engagement and social inclusion, leading to a reduction in criminal or antisocial activity
- Increase awareness of Autism Spectrum Conditions such as Asperger's syndrome
- Strengthen our provision, in order to ensure that we are an effective community organisation
- Liaise and work with other voluntary and statutory organisations

Public Benefit Statement

The trustees have considered guidance from the Charities' Commission regarding public benefit under section 4 of the charities act 2011 and consider the public benefit core to their service delivery. Every effort has been made to allow for the inclusion of this hard to reach, vulnerable client group. The achievement of delivery of service of Sacar and the passing of information, knowledge, and expertise of supporting this vulnerable client group, to other organisations have been beneficial to communities and individuals, resident throughout England.

Summary of the main achievements of the charity during the year

During this financial year, the sub-contractual arrangements for the delivery of services through Specialist Autism Services have continued to work well. We have delivered direct face-to-face support on a weekly basis to over 350 individuals with an ASC, whilst also providing support and guidance to their parents/carers and circles of support. We have also utilised the learning and feedback gathered whilst delivering our alternative, virtual provision during the Covid period, to provide support to an additional number of individuals on the Autism Spectrum in order to meet their specific needs. Over the past 12 months our provision has included:

- An Autism specific Learning Programme delivered by a highly experienced staff team who continually reinforce appropriate behaviours and social skills essential for this client group's confidence, learn a range of skills, encourage them to make choices in other areas of their lives and provide opportunities which will promote their social inclusion. This programme is devised through co-production with our members and includes topics such as Independent Living Skills, Preparing for Work, Social Skills Training, Health and Wellbeing, Hobbies and Interests, Creative Arts, Community Access, Lego and Café Skills Training. These workshops are a way to engage adults with an ASC, explore their strengths, skills and talents whilst also learning and developing essential social skills.
- A year-round formal Social Skills training programme. This provides opportunity for learning and developing a range of social skills such as social interaction, emotional expression, recreation, learning social rules, being patient with each other's limitations and behaviours, problem solving, overcoming shyness and communication. We explore and share strategies for overcoming social skills barriers and also identify and celebrate the various skills, talents and abilities of our client group and how to utilise these.

Summary of the main achievements of the charity during the year - continued

- An 'Employment Programme' which specifically targets the barriers to employment faced by individuals with Autism. We provide a preparing for work course, information, advice, and guidance regarding the various types of employment available and information about benefits in a way, that is clear and manageable, to our client group. We secure placements/employment in accordance with the requests of our members and provide 1:1 support for as long as required. We also provide Autism training, along with information, advice, and guidance to the employers/line manager of each individual around Autism and the way that particular individual is affected by their condition. We have found this to be essential for a successful placement/job. We have a good relationship with the DWP who continue to refer individuals to our service who require specialist support, along with many other referral sources.
- We have continued to provide ASC Awareness Training to a range of organisations and agencies across the country, aimed at increasing awareness of Autism Spectrum Conditions and the specific needs that this group of individuals have. Those benefiting from our training include Bradford Council, Leeds City Council, Calderdale Council, the DWP, Social Services, Mental Health Services, West Yorkshire Police, Fire and Rescue Services, Health and Educational Professionals and other statutory/voluntary organisations that come into contact with and support our client group.
- An ASC specific Outreach Service which is tailored to meet the individual needs of each member who cannot attend our mainstream service and thereby enables us to support the most isolated individuals and, also be more flexible for those members who require 1:1 support at home, at work or in the community.
- 'Autism First' continues to grow and develop with outstanding feedback and responses from parents, carers, social workers, and other health professionals. This aspect of our provision supports adults with an ASC and additional complex needs, in response to a huge gap in Autism specific provision.
- An Autism specific Counselling Service which has been developed in response to the demand for such a specialist provision. This is offered at both the Bradford and Leeds sites.
- Localised Autism Hubs in Keighley and Calderdale to support and engage adults with an ASC living in those specific areas through a person centred, social skills programme, delivered on a weekly basis, together with specialised employment support.
- Support, advice and guidance for individuals on the spectrum and/or their parents/carers – We continue to receive many new referrals to our service who do not have either a social worker or mental health worker. We therefore continue to provide support and advice to these individuals and/or their parents/carers with regards to obtaining a community care assessment in order to secure the support they require and funding for the relevant services to meet their individual needs. We also continue to provide information and support to parents/carers on a variety of issues such as benefits and Autism specific strategies.
- Continued partnership working and linkages with a varied range of organisations, agencies, groups and statutory bodies in order to build relationships, raise awareness and understanding of the needs of adults with an ASC and work together to support the inclusion of our client group within their local communities.

SACAR

TRUSTEES' ANNUAL REPORT (INCORPORATING) DIRECTORS'S REPORT/STRATEGIC REPORT FOR THE YEAR ENDING 31 MARCH 2025 CONTINUED

Summary of the main achievements of the charity during the year - continued

- A comprehensive, extensive and specialist staff training programme to ensure that all staff and volunteers receive intensive ASC specific training in order for us to provide specialised support which meets the Autistic needs of our client group in addition to all mandatory training.
- Together with Specialist Autism Services (SAS), we have expanded our network considerably over the past 12 months and are now part of an increasing number of committees and forums and feel this is an essential aspect of our work in sharing best practice and raising the profile of Autism and Asperger's syndrome.

Through our work with SAS, we have once again secured grant funding for the next financial year, from the Bradford District and Craven Integrated Care Board to help support the delivery of our services within those areas. SAS have also secured additional grants from Bradford Council and Calderdale Council to support a range of projects specifically tailored to meet the needs of adults on the Autism Spectrum across the Yorkshire region. We are extremely grateful to our funders without whom we could not continue to deliver these essential services.

We are also very grateful to our landlords who continue to be very generous and supportive and without whom we could not deliver our services and help so many individuals on the Autism Spectrum.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Sacar was formally established as a company limited by guarantee (No. 03973158, registered in England & Wales) in April 2000 and became a registered Charity (No. 1085352, registered in England & Wales) in March 2001. Our memorandum and articles of association are the governing documents for this charity.

The methods adopted for the recruitment and appointment of new trustees

Sacar's Board of Trustees have taken guidance from the Charity Commission's publication "Finding New Trustees" this has allowed us to examine the current level of skills available to us as a board and has provided insight into the method of recruitment and induction of new trustees. This has allowed us to review the longer-term expansion of the charity and determine the skills bank that this expansion requires.

Appointment of directors and trustees

The charity currently looks to appoint as trustees, individuals who have expressed an interest in the charity's objects and who have relevant skills, knowledge and experience. New trustees are recruited and co-opted onto the Board by the existing trustees. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. All directors give their time voluntarily.

The organisational structure of the charity and how decisions are made

The policies of the charity are made by the trustees. The trustees meet on a regular basis in order to discuss the ongoing delivery of services through Specialist Autism Services and the development of the Charity.

Structure, Governance and Management - continued

Relationships between the charity and related parties, including its subsidiaries

Sacar does not have any subsidiaries, but we do now have a formal contractual arrangement in the form of a Service Level Agreement with Specialist Autism Services which enables us to sub-contract the delivery of services.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

In the current financial climate, we as a Board are conscious of the cuts that have been made by the various Councils and the increased costs to our organisation (such as the constantly increasing Living Wage and energy prices) and the fact that our client group are extremely vulnerable as there is still no statutory funding for adults with an ASC. In order to mitigate these risks, we are regularly reviewing our expenditure and comparing the prices of various providers in order to obtain the best/most cost effective contracts. We are also exploring fundraising initiatives, as well as additional sources of funding and projects which may not only raise additional revenue, but also raise further awareness and understanding of the needs and skills of this client group.

Financial Review

Policies on reserves

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be three months of the expenditure. Reserves needed to secure continuation of six months operating should be approximately £500,000 and are currently held at £399,428

The level of free reserves is £399,428; an increase of £14,018 from last year. The reserves we hold are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to, in the short term, continue the current activities of the charity in the event of a significant drop in funding. The buffer the reserves provide allow for the breathing space to secure further funding or look at alternative ways of moving forward.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

We continue to have a lot of work to do in order to meet our objectives and it is therefore a priority for us to secure appropriate sources of funding which will allow us to focus on the work we are carrying out. With further funding support Sacar will be able to empower and enable existing members to seek further education, training and employment, which will allow our organisation to recruit new members from our waiting list. We would like to thank all our funders for their support over the past twelve months.

Transactions and Financial position

The financial statements are set out on pages 11 to 19. The statement of financial activities shows income for the year of £1,166,875 (2024 £1,105,588) and expenditure of £1,152,857 (2024 £1,157,224) resulting in a surplus of £14,018 (2024 deficit £51,636). The total free reserves at the year-end stand at £399,428.

Share Capital

The company is limited by guarantee and therefore has no share capital.

Plans for Future Periods

Sacar intends to continue working for and with adults on the Autism Spectrum in order to meet their individual and often complex needs. We also aim to continue raising awareness and understanding of Autism Spectrum Conditions such as Asperger's syndrome and ensuring that this client group receive the skilled and specialised support they require.

SACAR

TRUSTEES' ANNUAL REPORT (INCORPORATING) DIRECTORS'S REPORT/STATEGIC REPORT FOR THE YEAR ENDING 31 MARCH 2025 CONTINUED

The members of the Board of Trustees of the Charity during the year ending 31st March 2025 were:

Mr M O'Hara – resigned 21-10-24
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, as at the end of the financial year, and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SACAR

**TRUSTEES' ANNUAL REPORT (INCORPORATING) DIRECTORS'S REPORT/STATEGIC
REPORT FOR THE YEAR ENDING 31 MARCH 2025 CONTINUED**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.



J. Weale
Director and Trustee
6 October 2025

**SACAR
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SACAR**

Opinion

I have audited the accounts of SACAR (the "Charity") for the year ended 31 March 2025 which comprise of the statement of financial activities, the balance sheet, cash flow statement and notes to the accounts, 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 my opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at, 31 March 2025 and of its incoming resources and application of resources for the year, then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of my report. I am independent of the Charity in accordance with the ethical requirements that are relevant to my audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and my auditor's report thereon. My opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the accounts, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

SACAR

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SACAR

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me;
- the accounts are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not obtained all the information and explanations necessary for the purposes of my audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 to 8, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the accounts

My objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 accounts.

A further description of my responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of my auditor's report.

Use of my report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the Charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's members as a body, for my audit work, for this report, or for the opinions I have formed.



Andrew Parker
Senior Statutory Auditor
6 October 2025

Andrew S Parker
Chartered Accountant and Statutory Auditor
16 Foundry Close
Halton
Lancaster
LA2 6FE

**SACAR
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from					
Donations & Legacies	3	1,843	70,737	72,580	76,564
Interest received		2		2	-
Charitable Activities	4	<u>1,094,293</u>	<u>-</u>	<u>1,094,293</u>	<u>1,029,123</u>
Total Income		<u>1,096,138</u>	<u>70,737</u>	<u>1,166,875</u>	<u>1,105,588</u>
Expenditure on					
Charitable Activities	5	<u>1,082,120</u>	<u>70,737</u>	<u>1,152,857</u>	<u>1,157,224</u>
Total Resources Expanded		<u>1,082,120</u>	<u>70,737</u>	<u>1,152,857</u>	<u>1,157,224</u>
Net Income/(Expense) for the year					
Net movements in funds		14,018	-	14,018	(51,636)
Fund balances at 1 April 2024		<u>385,410</u>	<u>-</u>	<u>385,410</u>	<u>437,046</u>
Fund balances at 31 March 2025		<u>399,428</u>	<u>-</u>	<u>399,428</u>	<u>385,410</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SACAR
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		<u>375,348</u>		<u>375,392</u>
Current Assets					
Debtors	7	220,460		267,316	
Cash at Bank and in hand		<u>127,965</u>		<u>80,879</u>	
		348,425		348,195	
Creditors: amounts falling due within one year	8	(<u>51,971</u>)		(<u>46,959</u>)	
Net Current assets			<u>296,454</u>		<u>301,236</u>
Total assets less current liabilities			<u>671,802</u>		<u>676,628</u>
Creditors: amounts falling due after more than one year	9		(<u>272,374</u>)		(<u>291,218</u>)
			<u>399,428</u>		<u>385,410</u>
Income Funds					
Unrestricted Funds			<u>399,428</u>		<u>385,410</u>
Total Funds			<u>399,428</u>		<u>385,410</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 6 October 2025



**J Weale
Trustee**

Company Registration No. 03973158

**SACAR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Net Movement in Funds		
Surplus/(Deficit) for the year	14,018	(51,636)
Add back depreciation	10,609	8,496
Decrease/(Increase) in Debtors	46,856	(78,852)
Increase/(Decrease) in Creditors	<u>5,012</u>	<u>(34,891)</u>
Net cashflow provided by (used in) operating activities	<u>76,495</u>	<u>(156,883)</u>
Cashflows from Investing Activities		
Purchase of tangible fixed assets	(10,565)	-
Cashflow provided by/(used in) investing activities	<u>(10,565)</u>	-
Cashflows from Financing Activities		
Loan advanced/(Repayment of borrowing)	(18,844)	(17,950)
Cashflows provided by/(used in) financing activities	<u>(18,844)</u>	<u>(17,950)</u>
Increase/(Decrease) in Cash and Cash Equivalents in year	<u>47,086</u>	<u>(174,833)</u>

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

1 Accounting policies

SACAR is a private company limited by guarantee incorporated in England and Wales. The registered office is Onward House, 2 Baptist Place, Bradford, BD1 2PS.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognized on receipt, otherwise if the Charity has been notified of an impending distribution - the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT, and other sales related taxes.

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

- 1.5 Resources expended
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- 1.6 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over the expected useful life as follows:
Freehold property - Straight line over 50 years
Assets costing under £500 have not been capitalised in these accounts.

- 1.7 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

- 1.8 Financial instruments
The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

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

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and Gifts	1,843	5,000	6,843	10,729
Grants detailed below	-	65,737	65,737	65,736
Gift Aid donation	-	-	-	-
	<u>1,843</u>	<u>70,737</u>	<u>72,580</u>	<u>76,465</u>
Grants receivable for core activities: NHS Bradford District CCG				<u>65,737</u>

4 Charitable activities – income

	2025 £	2024 £
Attendance Fees	<u>1,094,293</u>	<u>1,029,123</u>

5 Charitable activities – expenditure

	2025 £	2024 £
Service Level Agreements	940,000	946,428
Share of Support costs (see note 5a)	206,017	204,436
Share of Governance costs (see note 5a)	6,840	6,360
	<u>1,152,857</u>	<u>1,157,224</u>
Analysed by Fund		
Unrestricted Funds	1,082,120	1,081,488
Restricted Funds	<u>70,737</u>	<u>75,736</u>
	<u>1,152,857</u>	<u>1,157,224</u>

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

5a Support and Governance Costs

	Support Costs £	Governance Costs £	Total 2025 £	Total 2024 £
Rent & Rates	92,194	-	92,194	97,458
Light, Heat & Power	48,927	-	48,927	49,858
Repairs & Maintenance	9,992	-	9,992	12,607
IT	958	-	958	1,182
Bank Fees	111	-	111	103
Interest Charges	25,986	-	25,986	26,850
Depreciation	10,609	-	10,609	8,496
Bad debts	-	-	-	(5,747)
Insurance	9,941	-	9,941	7,809
Cleaning	4,796	-	4,796	4,397
Software and licences	1,603	-	1,603	1,423
Legal and professional Audit	900	-	900	-
	<u>206,017</u>	<u>6,840</u>	<u>212,786</u>	<u>210,796</u>

6 Tangible assets

	Land and Buildings £	Plant & Equipment £	Total £
Cost			
At 1 April 2024	424,788	38,084	462,872
Additions	-	10,565	10,565
At 31 March 2025	<u>424,788</u>	<u>48,649</u>	<u>473,437</u>
Depreciation			
At 1 April 2024	49,396	38,084	87,480
Charge for the year	8,496	2,113	10,609
At 31 March 2025	<u>57,892</u>	<u>40,197</u>	<u>98,089</u>
Net book value			
At 31 March 2025	<u>366,896</u>	<u>8,452</u>	<u>375,348</u>
At 1 April 2024	<u>375,392</u>	-	<u>375,392</u>

The land and buildings have been funded by loans that are secured by legal charges-see note 9

7 Debtors

	2025 £	2024 £
Amounts falling due within one year		
Trade Debtors	30,065	65,370
Other Debtors	183,076	196,949
Prepayments	7,319	5,027
	<u>220,460</u>	<u>267,316</u>

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

8 Creditors: amounts due within one year	2025	2024
	£	£
Amounts falling due within one year		
Bank Loans	24,900	24,900
Trade Creditors	7,291	12,573
Other Creditors	-	-
Accruals	14,780	9,486
Deferred Income	<u>5,000</u>	<u>-</u>
	<u>48,971</u>	<u>46,959</u>
9. Creditors: amounts falling due after more than one year	2025	2024
	£	£
Bank loans	<u>272,374</u>	<u>291,218</u>
Amount payable within one year	24,900	24,900
Amount payable between two to five years	87,841	96,141
Amount payable over five years	<u>184,533</u>	<u>195,077</u>
	<u>297,274</u>	<u>316,118</u>

The loans are secured by legal charges on the freehold land and buildings-see note 6.

The bank loans are repayable in monthly instalments. Interest is charged at 5% on one of the loans and at 3.02 % above the bank of England base rate on the other loan.

10 Auditor's remuneration

	2025	2024
	£	£
Auditor's Remuneration	<u>6,840</u>	<u>6,360</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charity during the current or previous year.

12 Employees

There were no employees during the year.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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

14 Operating lease commitments

During the year, the Charity made payments under non-cancellable operating leases totalling £28,000. At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non - cancellable operating leases total, which fall due as follows:

	2025	2024
	£	£
Within one year	11,667	28,000
Between two and five years	-	11,667
After five years	-	-
	<u>11,667</u>	<u>39,667</u>

15 None adjusting post balance sheet events

On 13th May 2025 SACAR entered into a 10 year lease with an annual rental of £15,000 with a break after 5 years. The first six months on the lease is rent free. Sacar will also pay a service charge of £1,000 per annum for the first 5 years. This will then be increased by the amount equivalent to the increase in the Retail Prices Index during the first five years of the Term.

16 Related parties and transactions

Sacar entered into a lease on behalf of Specialist Autism Services, a related organisation on, 1 September 2015. Sacar is responsible for the lease commitments. This commitment will end on 31 August 2025.

An agreement between Sacar and Specialist Autism Services CIC (SAS) was set up on 1 December 2010. This agreement engages SAS to provide services, information, training, and support to adults with autism. During the year Sacar provided funds of £940,000 (2024 £946,428) through a service level agreement to enable this service to be provided by SAS. Due to this agreement being in place SAS and Sacar are related parties on an on-going basis.

Rachael Memmott, Helen Hall, Janet Bean and Neil Barker Directors of SAS are involved in the day-to-day management of Sacar and are related parties.

Mr K Ellison is a related party as he is the spouse of Rachael Memmott, a director of SAS.

The son of director and trustee John Cassidy attend the service which is operated by SAS by way of the service level agreement. The service he receives is as per their local authority funding contract. There are no separate or additional benefits received whilst attending the service.

No related party transactions are reported for 2025 (2024 – none).

SACAR

England & Wales - Charity number 1085352

Accounts

SACAR

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Company Registration No. 03973158 (England & Wales)
Charity Registration No. 1085352 (England & Wales)

SACAR

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number: 1085352 (*Registered in England & Wales*)
Company number: 03973158 (*Registered in England & Wales*)

Registered office

Onward House
2 Baptist Place
Bradford
BD1 2PS

Trustees

Mr M O'Hara – resigned 21-10-2024
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
Miss D Crabtree
Mrs J Weale

Manager

Mr P Donaldson - resigned 31-12-2023

Solicitors

Progeny
46 Progeny House
Park Place
Leeds
LS1 2RY

Independent Auditor

Andrew S Parker
16 Foundry Close
Halton
Lancaster
LA2 6FE

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

CONTENTS

	Page
Trustees report	1 - 8
Independent auditor's report	9-10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the accounts	14 - 19

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2024

Introduction

The Trustees present their annual report and accounts for the charity for the year ended 31 March 2024.

The Trustees who are also the directors of Sacar for the purposes of company law and who served during the year and up to the date of this report are set out on page 7.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 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 1 January 2015)

A summary of the objectives of the charity as set out in its governing document.

Sacar's mission is to support people with Autism and Asperger's syndrome by the provision of health, education, training, sports, creative art and counselling activities, which promote their social inclusion, training opportunities and ultimately employability. Sacar provides essential information, training and support to carers, parents and health professionals, and also contributes to research in this specialist field.

The charity's key objectives are to:

- Identify an individual's needs
- Provide an information, advice and support service to those affected by Autism and Asperger's syndrome
- Provide a positive environment to support the individual's personal, emotional, and social wellbeing
- Develop and continually reinforce essential social skills
- Deliver an Autism specific Learning Programme of activities to engage these individuals whilst also teaching social skills, key skills, and independent living-skills
- Provide an Autism specific 1:1 Outreach service, in order to meet the needs of our client group
- Offer an Autism specific Supported Employment Programme, providing the opportunity of exploring potential employment with support
- Provide Autism Awareness Training and organise conferences for parents, carers, teachers, social and health care professionals
- Promote the social inclusion of adults with Autism through increased participation within local communities
- Develop a range of social enterprise initiatives for the benefit of our client group
- Facilitate involvement of parents/carers to insure successful transference of skills to residential, training and employment environments
- Work in partnership with other organisations and professionals to promote awareness of Autism Spectrum Conditions (ASCs), developing a network of support and providing progression routes for our client group
- Explore the development of suitable supported accommodation for adults with an ASC

An explanation of the charity's strategies for achieving its stated objectives

We have continued to strengthen our structures and procedures "behind the scenes" improving mechanisms for accountability, quality assurance and evaluating and improving the overall service through our sub-contractual relationship with Specialist Autism Services, who have not only maintained the high quality of services but also further developed the provision.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2024

Details of the main activities that contribute to the achievement of the stated objectives

Through the service delivery of Specialist Autism Services, we aim to:

- Empower and enable adults with Autism and Asperger's syndrome to lead a more independent lifestyle and integrate into the community
- Increase their self-confidence, social and interpersonal skills
- Increase opportunities for training and work placement leading to employment.
- Promote educational attainment of this client group
- Encourage meaningful engagement and social inclusion, leading to a reduction in criminal or antisocial activity
- Increase awareness of Autism Spectrum Conditions such as Asperger's syndrome
- Strengthen our provision, in order to ensure that we are an effective community organisation
- Liaise and work with other voluntary and statutory organisations

Public Benefit Statement

The trustees have considered guidance from the Charities' Commission regarding public benefit under section 4 of the charities act 2011 and consider the public benefit core to their service delivery. Every effort has been made to allow for the inclusion of this hard to reach, vulnerable client group. The achievement of delivery of service of Sacar and the passing of information, knowledge, and expertise of supporting this vulnerable client group, to other organisations have been beneficial to communities and individuals, resident throughout England.

Summary of the main achievements of the charity during the year

During this financial year, the sub-contractual arrangements for the delivery of services through Specialist Autism Services have continued to work well. We have delivered direct face-to-face support on a weekly basis to over 350 individuals with an ASC, whilst also providing support and guidance to their parents/carers and circles of support. We have also utilised the learning and feedback gathered whilst delivering our alternative, virtual provision during the Covid period, to provide support to an additional number of individuals on the Autism Spectrum in order to meet their specific needs. Over the past 12 months our provision has included:

- An Autism specific Learning Programme delivered by a highly experienced staff team who continually reinforce appropriate behaviours and social skills essential for this client group's confidence, learn a range of skills, encourage them to make choices in other areas of their lives and provide opportunities which will promote their social inclusion. This programme is devised through co-production with our members and includes topics such as Independent Living Skills, Preparing for Work, Social Skills Training, Health and Wellbeing, Hobbies and Interests, Creative Arts, Community Access, Lego and Café Skills Training. These workshops are a way to engage adults with an ASC, explore their strengths, skills and talents whilst also learning and developing essential social skills.
- A year-round formal Social Skills training programme. This provides opportunity for learning and developing a range of social skills such as social interaction, emotional expression, recreation, learning social rules, being patient with each other's limitations and behaviours, problem solving, overcoming shyness and communication. We explore and share strategies for overcoming social skills barriers and also identify and celebrate the various skills, talents and abilities of our client group and how to utilise these.

Summary of the main achievements of the charity during the year - continued

- An 'Employment Programme' which specifically targets the barriers to employment faced by individuals with Autism. We provide a preparing for work course, information, advice, and guidance regarding the various types of employment available and information about benefits in a way, that is clear and manageable, to our client group. We secure placements/employment in accordance with the requests of our members and provide 1:1 support for as long as required. We also provide Autism training, along with information, advice, and guidance to the employers/line manager of each individual around Autism and the way that particular individual is affected by their condition. We have found this to be essential for a successful placement/job. We have a good relationship with the DWP who continue to refer individuals to our service who require specialist support, along with many other referral sources.
- We have continued to provide ASC Awareness Training to a range of organisations and agencies across the country, aimed at increasing awareness of Autism Spectrum Conditions and the specific needs that this group of individuals have. Those benefiting from our training include Bradford Council, Leeds City Council, Calderdale Council, the DWP, Social Services, Mental Health Services, West Yorkshire Police, Fire and Rescue Services, Health and Educational Professionals and other statutory/voluntary organisations that come into contact with and support our client group.
- An ASC specific Outreach Service which is tailored to meet the individual needs of each member who cannot attend our mainstream service and thereby enables us to support the most isolated individuals and, also be more flexible for those members who require 1:1 support at home, at work or in the community.
- 'Autism First' continues to grow and develop with outstanding feedback and responses from parents, carers, social workers, and other health professionals. This aspect of our provision supports adults with an ASC and additional complex needs, in response to a huge gap in Autism specific provision.
- An Autism specific Counselling Service which has been developed in response to the demand for such a specialist provision. This is offered at both the Bradford and Leeds sites.
- Localised Autism Hubs in Keighley and Calderdale to support and engage adults with an ASC living in those specific areas through a person centred, social skills programme, delivered on a weekly basis, together with specialised employment support.
- Support, advice and guidance for individuals on the spectrum and/or their parents/carers – We continue to receive many new referrals to our service who do not have either a social worker or mental health worker. We therefore continue to provide support and advice to these individuals and/or their parents/carers with regards to obtaining a community care assessment in order to secure the support they require and funding for the relevant services to meet their individual needs. We also continue to provide information and support to parents/carers on a variety of issues such as benefits and Autism specific strategies.
- Continued partnership working and linkages with a varied range of organisations, agencies, groups and statutory bodies in order to build relationships, raise awareness and understanding of the needs of adults with an ASC and work together to support the inclusion of our client group within their local communities.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024 CONTINUED

Summary of the main achievements of the charity during the year - continued

- A comprehensive, extensive and specialist staff training programme to ensure that all staff and volunteers receive intensive ASC specific training in order for us to provide specialised support which meets the Autistic needs of our client group in addition to all mandatory training.
- Together with Specialist Autism Services (SAS), we have expanded our network considerably over the past 12 months and are now part of an increasing number of committees and forums and feel this is an essential aspect of our work in sharing best practice and raising the profile of Autism and Asperger's syndrome.

Through our work with SAS, we have once again secured grant funding for the next financial year, from the Bradford District and Craven Integrated Care Board to help support the delivery of our services within those areas. SAS have also secured additional grants from Bradford Council and Calderdale Council to support a range of projects specifically tailored to meet the needs of adults on the Autism Spectrum across the Yorkshire region. We are extremely grateful to our funders without whom we could not continue to deliver these essential services.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Sacar was formally established as a company limited by guarantee (No. 03973158, registered in England & Wales) in April 2000 and became a registered Charity (No. 1085352, registered in England & Wales) in March 2001. Our memorandum and articles of association are the governing documents for this charity.

The methods adopted for the recruitment and appointment of new trustees

Sacar's Board of Trustees have taken guidance from the Charity Commission's publication "Finding New Trustees" this has allowed us to examine the current level of skills available to us as a board and has provided insight into the method of recruitment and induction of new trustees. This has allowed us to review the longer-term expansion of the charity and determine the skills bank that this expansion requires.

Appointment of directors and trustees

The charity currently looks to appoint as trustees, individuals who have expressed an interest in the charity's objects and who have relevant skills, knowledge and experience. New trustees are recruited and co-opted onto the Board by the existing trustees. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. All directors give their time voluntarily.

The organisational structure of the charity and how decisions are made

The policies of the charity are made by the trustees. The trustees meet on a regular basis in order to discuss the ongoing delivery of services through Specialist Autism Services and the development of the Charity.

Sacar's day to day management is overseen by Paul Donaldson who acts as the manager of Sacar in a voluntary capacity. The role of the manager is to ensure compliant and efficient management of the charity without the power to make decisions on behalf of Sacar. The manager communicates and informs Trustees.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *CONTINUED*

Structure, Governance and Management - continued

Relationships between the charity and related parties, including its subsidiaries

Sacar does not have any subsidiaries, but we do now have a formal contractual arrangement in the form of a Service Level Agreement with Specialist Autism Services which enables us to sub-contract the delivery of services.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

In the current financial climate, we as a Board are conscious of the cuts that have been made by the various Councils and the increased costs to our organisation (such as the constantly increasing Living Wage and energy prices) and the fact that our client group are extremely vulnerable as there is still no statutory funding for adults with an ASC. In order to mitigate these risks, we are regularly reviewing our expenditure and comparing the prices of various providers in order to obtain the best/most cost effective contracts. We are also exploring fundraising initiatives, as well as additional sources of funding and projects which may not only raise additional revenue, but also raise further awareness and understanding of the needs and skills of this client group.

Financial Review

Policies on reserves

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be three months of the expenditure. Reserves needed to secure continuation of six months operating should be approximately £500,000 and are currently held at £385,410.

The level of free reserves is £385,410; a decrease of £51,636 from last year. The reserves we hold are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to, in the short term, continue the current activities of the charity in the event of a significant drop in funding. The buffer the reserves provide allow for the breathing space to secure further funding or look at alternative ways of moving forward.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

We continue to have a lot of work to do in order to meet our objectives and it is therefore a priority for us to secure appropriate sources of funding which will allow us to focus on the work we are carrying out. With further funding support Sacar will be able to empower and enable existing members to seek further education, training and employment, which will allow our organisation to recruit new members from our waiting list. We would like to thank all our funders for their support over the past twelve months.

Transactions and Financial position

The financial statements are set out on pages 11 to 19. The statement of financial activities shows income for the year of £1,105,588 (2023 £1,057,848) and expenditure of £1,157,224 (2023 £1,111,674) resulting in a deficit of £51,636 (2023 deficit £53,826). The total free reserves at the year-end stand at £385,410.

Share Capital

The company is limited by guarantee and therefore has no share capital.

Plans for Future Periods

Sacar intends to continue working for and with adults on the Autism Spectrum in order to meet their individual and often complex needs. We also aim to continue raising awareness and understanding of Autism Spectrum Conditions such as Asperger's syndrome and ensuring that this client group receive the skilled and specialised support they require.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *CONTINUED*

The members of the Board of Trustees of the Charity during the year ending 31st March 2024 were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

Mr M O'Hara – resigned 21-10-2024
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, as at the end of the financial year, and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SACAR

TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 MARCH 2024 CONTINUED

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.



J. Weale
Director and Trustee
12 November 2024

**SACAR
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SACAR**

Opinion

I have audited the accounts of SACAR (the "Charity") for the year ended 31 March 2024 which comprise of the statement of financial activities, the balance sheet, cash flow statement and notes to the accounts, 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 my opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at, 31 March 2024 and of its incoming resources and application of resources for the year, then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of my report. I am independent of the Charity in accordance with the ethical requirements that are relevant to my audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and my auditor's report thereon. My opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the accounts, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

SACAR

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SACAR

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the accounts are prepared is consistent with the accounts; and
 - the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.
- Matters on which I am required to report by exception
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.
I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:
- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me;
 - the accounts are not in agreement with the accounting records and returns;
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - I have not obtained all the information and explanations necessary for the purposes of my audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 to 8, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the accounts

My objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 accounts.

A further description of my responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of my auditor's report.

Use of my report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the Charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's members as a body, for my audit work, for this report, or for the opinions I have formed.



Andrew Parker
Senior Statutory Auditor
12 November 2024

Andrew S Parker
Chartered Accountant and Statutory Auditor
16 Foundry Close
Halton
Lancaster
LA2 6FE

SACAR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from					
Donations & Legacies	3	729	75,736	76,465	152,344
Charitable Activities	4	<u>1,029,123</u>	<u>-</u>	<u>1,029,123</u>	<u>905,504</u>
Total Income		<u>1,029,852</u>	<u>75,736</u>	<u>1,105,588</u>	<u>1,057,848</u>
Expenditure on					
Charitable Activities	5	<u>1,081,488</u>	<u>75,736</u>	<u>1,157,224</u>	<u>1,111,674</u>
Total Resources Expanded		<u>1,081,488</u>	<u>75,736</u>	<u>1,157,224</u>	<u>1,111,674</u>
Net Income/(Expense) for the year					
Net movements in funds		(51,636)	-	(51,636)	(53,826)
Fund balances at 1 April 2023		<u>437,046</u>	-	<u>437,046</u>	<u>490,872</u>
Fund balances at 31 March 2024		<u>385,410</u>	-	<u>385,410</u>	<u>437,046</u>

The statement of financial activities includes all gains and losses recognised in the year.

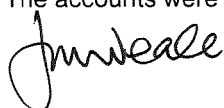
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SACAR
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		<u>375,392</u>		<u>383,888</u>
Current Assets					
Debtors	7	267,316		188,464	
Cash at Bank and in hand		<u>80,879</u>		<u>255,712</u>	
		348,195		444,176	
Creditors: amounts falling due within one year	8	(46,959)		(81,850)	
Net Current assets			<u>301,236</u>		<u>362,326</u>
Total assets less current liabilities			676,628		746,214
Creditors: amounts falling due after more than one year	9		(291,218)		(309,168)
			<u>385,410</u>		<u>437,046</u>
Income Funds					
Unrestricted Funds			<u>385,410</u>		<u>437,046</u>
Total Funds			<u>385,410</u>		<u>437,046</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 12 November 2024



**J Weale
Trustee**

Company Registration No. 03973158

**SACAR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2023 £	2023 £
Net Movement in Funds		
Surplus/(Deficit) for the year	(51,636)	(53,826)
Add back depreciation	8,496	8,496
Decrease/(Increase) in Debtors	(78,852)	10,587
Increase/(Decrease) in Creditors	<u>(34,891)</u>	<u>39,899</u>
Net cashflow provided by (used in) operating activities	<u>(156,883)</u>	<u>5,156</u>
Cashflows from Investing Activities		
Purchase of tangible fixed assets	-	-
Cashflow provided by/(used in) investing activities	-	-
Cashflows from Financing Activities		
Loan advanced/(Repayment of borrowing)	<u>(17,950)</u>	<u>(19,935)</u>
Cashflows provided by/(used in) financing activities	<u>(174,833)</u>	<u>(14,779)</u>
Increase/(Decrease) in Cash and Cash Equivalents in year	<u>(174,833)</u>	<u>(14,779)</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies
SACAR is a private company limited by guarantee incorporated in England and Wales. The registered office is Onward House, 2 Baptist Place, Bradford, BD1 2PS.

1.1 Accounting convention
These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern
At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources
Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognized on receipt, otherwise if the Charity has been notified of an impending distribution - the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT, and other sales related taxes.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

- 1.5 Resources expended
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- 1.6 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over the expected useful life as follows:

Freehold property - Straight line over 50 years

Assets costing under £500 have not been capitalised in these accounts.

- 1.7 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

- 1.8 Financial instruments
The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and Gifts	729	10,000	10,729	10,500
Grants detailed below	-	65,736	65,736	128,001
Insurance claim	-	-	-	-
Gift Aid donation	-	-	-	13,843
	<u>729</u>	<u>75,736</u>	<u>76,465</u>	<u>152,344</u>

Grants receivable for core activities:
NHS Bradford District CCG 65,736

4 Charitable activities – income

	2024 £	2023 £
Attendance Fees	<u>1,029,123</u>	<u>905,504</u>

5 Charitable activities – expenditure

	2024 £	2023 £
Service Level Agreements	946,428	860,000
Share of Support costs (see note 5a)	204,436	246,074
Share of Governance costs (see note 5a)	<u>6,360</u>	<u>5,600</u>
	<u>1,157,224</u>	<u>1,111,674</u>
Analysed by Fund		
Unrestricted Funds	1,081,488	973,673
Restricted Funds	<u>75,736</u>	<u>138,001</u>
	<u>1,157,224</u>	<u>1,111,674</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

5a Support and Governance Costs

	Support Costs	Governance Costs	Total 2024	Total 2023
	£	£	£	£
Rent & Rates	97,458	-	97,458	95,656
Light, Heat & Power	49,858	-	49,858	52,204
Repairs & Maintenance	12,607	-	12,607	10,163
IT	1,182	-	1,182	2,124
Bank Fees	103	-	103	104
Interest Charges	26,850	-	26,850	19,399
Depreciation	8,496	-	8,496	8,496
Bad debts	(5,747)	-	(5,747)	3,277
Café expenses	-	-	-	2,376
Insurance	7,809	-	7,809	6,792
Cleaning	4,397	-	4,397	1,463
Motor expenses	-	-	-	80
Wolfson Grant Expenditure	-	-	-	40,000
Software and licences	1,423	-	1,423	-
Audit	-	6,360	6,360	5,600
	<u>204,436</u>	<u>6,360</u>	<u>210,796</u>	<u>251,674</u>

6 Tangible assets

	Land and Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2023 and 31 March 2024	<u>424,788</u>	<u>38,084</u>	<u>462,872</u>
Depreciation			
At 1 April 2023	40,900	38,084	78,984
Charge for the year	8,496	-	8,496
At 31 March 2024	<u>49,396</u>	<u>38,084</u>	<u>77,480</u>
Net book value			
At 31 March 2024	<u>375,392</u>	-	<u>375,392</u>
At 1 April 2023	<u>383,888</u>	-	<u>383,888</u>

The land and buildings have been funded by loans that are secured by legal charges-see note 9

7 Debtors

	2024	2023
	£	£
Amounts falling due within one year		
Trade Debtors	65,370	103,642
Other Debtors	196,919	83,347
Prepayments	5,027	1,475
	<u>267,316</u>	<u>188,464</u>

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024
SACAR**

8 Creditors: amounts due within one year

Amounts falling due within one year	£	£
Bank Loans	24,900	24,900
Trade Creditors	12,573	39,670
Other Creditors	-	-
Accruals	9,486	7,280
Deferred Income	<u>-</u>	<u>10,000</u>
	<u>46,959</u>	<u>81,850</u>

9. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	<u>309,168</u>	<u>309,168</u>
Amount payable within one year	24,900	24,900
Amount payable between two to five years	96,141	99,600
Amount payable over five years	<u>195,077</u>	<u>209,568</u>
	<u>316,118</u>	<u>334,068</u>

The loans are secured by legal charges on the freehold land and buildings-see note 6

10 Auditor's remuneration

	2024	2023
	£	£
Auditor's Remuneration	<u>6,360</u>	<u>5,600</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charity during the current or previous year.

12 Employees

There were no employees during the year.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

14 Operating lease commitments

During the year, the Charity made payments under non-cancellable operating leases totalling £28,000. At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non - cancellable operating leases total, which fall due as follows:

	2024	2023
	£	£
Within one year	28,000	28,000
Between two and five years	11,667	39,667
After five years	-	-
	<u>39,667</u>	<u>67,667</u>

15 Related parties and transactions

Sacar entered into a lease on behalf of Specialist Autism Services, a related organisation on, 1 September 2015. Sacar is responsible for the lease commitments. This commitment will end on 31 August 2025.

An agreement between Sacar and Specialist Autism Services CIC (SAS) was set up on 1 December 2010. This agreement engages SAS to provide services, information, training, and support to adults with autism. During the year Sacar provided funds of £946,428 (2023 £860,000) through a service level agreement to enable this service to be provided by SAS. Due to this agreement being in place SAS and Sacar are related parties on an on-going basis.

Paul Donaldson is a director of SAS and the manager of Sacar and is therefore a related party until his resignation as a director of SAS on 31 December 2023.

Rachael Memmott, Helen Hall, Janet Bean and Neil Barker Directors of SAS are involved in the day-to-day management of Sacar with Paul Donaldson and are also related parties.

Mr K Ellison is a related party as he is the spouse of Rachael Memmott, a director of SAS.

The son of director and trustee John Cassidy attend the service which is operated by SAS by way of the service level agreement. The service he receives is as per their local authority funding contract. There are no separate or additional benefits received whilst attending the service.

No related party transactions are reported for 2024 (2023 – none).

SACAR

England & Wales - Charity number 1085352

Accounts

SACAR

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Company Registration No. 03973158 (England & Wales)
Charity Registration No. 1085352 (England & Wales)

SACAR

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number: 1085352 (*Registered in England & Wales*)

Company number: 03973158 (*Registered in England & Wales*)

Registered office

Onward House
2 Baptist Place
Bradford
BD1 2PS

Trustees

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
Miss D Crabtree
Mrs J Weale

Manager

Mr P Donaldson

Solicitors

Progeny
46 Progeny House
Park Place
Leeds
LS1 2RY

Independent Auditor

Andrew S Parker
16 Foundry Close
Halton
Lancaster
LA2 6FE

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

CONTENTS

	Page
Trustees report	1 - 8
Independent auditor's report	9-10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the accounts	14 - 19

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2023

Introduction

The Trustees present their annual report and accounts for the charity for the year ended 31 March 2023.

The Trustees who are also the directors of Sacar for the purposes of company law and who served during the year and up to the date of this report are set out on page 7.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 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 1 January 2015)

A summary of the objectives of the charity as set out in its governing document.

Sacar's mission is to support people with Autism and Asperger's syndrome by the provision of health, education, training, sports, creative art and counselling activities, which promote their social inclusion, training opportunities and ultimately employability. Sacar provides essential information, training and support to carers, parents and health professionals, and also contributes to research in this specialist field.

The charity's key objectives are to:

- Identify an individual's needs
- Provide an information, advice and support service to those affected by Autism and Asperger's syndrome
- Provide a positive environment to support the individual's personal, emotional, and social wellbeing
- Develop and continually reinforce essential social skills
- Deliver an Autism specific Learning Programme of activities to engage these individuals whilst also teaching social skills, key skills, and independent living-skills
- Provide an Autism specific 1:1 Outreach service, in order to meet the needs of our client group
- Offer an Autism specific Supported Employment Programme, providing the opportunity of exploring potential employment with support
- Provide Autism Awareness Training and organise conferences for parents, carers, teachers, social and health care professionals
- Promote the social inclusion of adults with Autism through increased participation within local communities
- Develop a range of social enterprise initiatives for the benefit of our client group
- Facilitate involvement of parents/carers to insure successful transference of skills to residential, training and employment environments
- Work in partnership with other organisations and professionals to promote awareness of Autism Spectrum Conditions (ASCs), developing a network of support and providing progression routes for our client group
- Explore the development of suitable supported accommodation for adults with an ASC

An explanation of the charity's strategies for achieving its stated objectives

We have continued to strengthen our structures and procedures "behind the scenes" improving mechanisms for accountability, quality assurance and evaluating and improving the overall service through our sub-contractual relationship with Specialist Autism Services, who have not only maintained the high quality of services but also further developed the provision.

Details of the main activities that contribute to the achievement of the stated objectives

Through the service delivery of Specialist Autism Services, we aim to:

- Empower and enable adults with Autism and Asperger's syndrome to lead a more independent lifestyle and integrate into the community
- Increase their self-confidence, social and interpersonal skills
- Increase opportunities for training and work placement leading to employment.
- Promote educational attainment of this client group
- Encourage meaningful engagement and social inclusion, leading to a reduction in criminal or antisocial activity
- Increase awareness of Autism Spectrum Conditions such as Asperger's syndrome
- Strengthen our provision, in order to ensure that we are an effective community organisation
- Liaise and work with other voluntary and statutory organisations

Public Benefit Statement

The trustees have considered guidance from the Charities' Commission regarding public benefit under section 4 of the charities act 2011 and consider the public benefit core to their service delivery. Every effort has been made to allow for the inclusion of this hard to reach, vulnerable client group. The achievement of delivery of service of Sacar and the passing of information, knowledge, and expertise of supporting this vulnerable client group, to other organisations have been beneficial to communities and individuals, resident throughout England.

Summary of the main achievements of the charity during the year

During this financial year, the sub-contractual arrangements for the delivery of services through Specialist Autism Services have continued to work well. We have delivered direct face-to-face support on a weekly basis to over 350 individuals with an ASC, whilst also providing support and guidance to their parents/carers and circles of support. We have also utilised the learning and feedback gathered whilst delivering our alternative, virtual provision during the Covid period, to provide support to an additional number of individuals on the Autism Spectrum in order to meet their specific needs. Over the past 12 months our provision has included:

- An Autism specific Learning Programme delivered by a highly experienced staff team who continually reinforce appropriate behaviours and social skills essential for this client group's confidence, learn a range of skills, encourage them to make choices in other areas of their lives and provide opportunities which will promote their social inclusion. This programme is devised through co-production with our members and includes topics such as Independent Living Skills, Preparing for Work, Money and Business, Health and Wellbeing, Hobbies and Interests, Arts, Steering Group and Social Skills. These workshops are a way to engage adults with an ASC, explore their strengths, skills and talents whilst also learning and developing essential social skills.
- A year-round formal Social Skills training programme. This provides opportunity for learning and developing a range of social skills such as social interaction, emotional expression, recreation, learning social rules, being patient with each other's limitations and behaviours, problem solving, overcoming shyness and communication. We explore and share strategies for overcoming social skills barriers and also identify and celebrate the various skills, talents and abilities of our client group and how to utilise these.

- An 'Employment Programme' which specifically targets the barriers to employment faced by individuals with Autism. We provide a preparing for work course, information, advice, and guidance regarding the various types of employment available and information about benefits in a way, that is clear and manageable, to our client group. We secure placements/employment in accordance with the requests of our members and provide 1:1 support for as long as required. We also provide ASC training, along with information, advice, and guidance to the employers/line manager of each individual around Autism and the way that particular individual is affected by their condition. We have found this to be essential for a successful placement/job. We have a good relationship with the DWP who continue to refer individuals to our service who require specialist support, along with many other referral sources.
- We have continued to provide ASC Awareness Training to a range of organisations and agencies across the country, aimed at increasing awareness of Autism Spectrum Conditions and the specific needs that this group of individuals have. Those benefiting from our training include Bradford Council, Leeds City Council, Calderdale Council, the DWP, Social Services, Mental Health Services, West Yorkshire Police, Fire and Rescue Services, Health and Educational Professionals and other statutory/voluntary organisations that come into contact with and support our client group.
- An ASC specific Outreach Service which is tailored to meet the individual needs of each member who cannot attend our mainstream service and thereby enables us to support the most isolated individuals and, also be more flexible for those members who require 1:1 support at home, at work or in the community.
- 'Autism First' continues to grow and develop with outstanding feedback and responses from parents, carers, social workers, and other health professionals. This aspect of our provision supports adults with an ASC and additional complex needs, in response to a huge gap in Autism specific provision.
- An Autism specific Counselling Service which has been developed in response to the demand for such a specialist provision. This is offered at both the Bradford and Leeds sites and has become a very important aspect of our service.
- Localised Autism Hubs in Keighley and Calderdale to support and engage adults with an ASC living in those specific areas through a person centred, social skills programme, delivered on a weekly basis.
- Support, advice and guidance for individuals on the spectrum and/or their parents/carers – We continue to receive many new referrals to our service who do not have either a social worker or mental health worker. We therefore continue to provide support and advice to these individuals and/or their parents/carers with regards to obtaining a community care assessment in order to secure the support they require and funding for the relevant services to meet their individual needs. We also continue to provide information and support to parents/carers on a variety of issues such as benefits and Autism specific strategies.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023 *CONTINUED*

- Continued partnership working and linkages with a varied range of organisations, agencies, groups and statutory bodies in order to build relationships, raise awareness and understanding of the needs of adults with an ASC and work together to support the inclusion of our client group within their local communities.
- A comprehensive, extensive and specialist staff training programme to ensure that all staff and volunteers receive intensive ASC specific training in order for us to provide specialised support which meets the Autistic needs of our client group in addition to all mandatory training.
- Together with Specialist Autism Services (SAS), we have expanded our network considerably over the past 12 months and are now part of an increasing number of committees and forums and feel this is an essential aspect of our work in sharing best practice and raising the profile of Autism and Asperger's syndrome.

Through our work with SAS we have once again secured grant funding for the next financial year, from the CCGs across Bradford, Airedale, Wharfedale and Craven to help support the delivery of our services within those areas. We have also received grant funding from the Wolfson Foundation and Bailly Thomas. SAS have also secured additional grants from Bradford Council, Calderdale Council and the ESF (European Social Fund) to support a range of projects specifically tailored to meet the needs of adults on the Autism Spectrum across the Yorkshire region. We are extremely grateful to our funders without whom we could not continue to deliver these essential services.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Sacar was formally established as a company limited by guarantee (No. 03973158, registered in England & Wales) in April 2000 and became a registered Charity (No. 1085352, registered in England & Wales) in March 2001. Our memorandum and articles of association are the governing documents for this charity.

The methods adopted for the recruitment and appointment of new trustees

Sacar's Board of Trustees have taken guidance from the Charity Commission's publication "Finding New Trustees" this has allowed us to examine the current level of skills available to us as a board and has provided insight into the method of recruitment and induction of new trustees. This has allowed us to review the longer term expansion of the charity and determine the skills bank that this expansion requires.

Appointment of directors and trustees

The charity currently looks to appoint as trustees individuals who have expressed an interest in the charity's objects and who have relevant skills, knowledge and experience. New trustees are recruited and co-opted onto the Board by the existing trustees. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. All directors give their time voluntarily.

Induction and training of directors and trustees

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified. The ongoing training needs of the trustees are regularly reviewed by the Board and external training courses are arranged as necessary to ensure that the trustees are familiar with any new development or legislation affecting their role.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023 *CONTINUED*

The organisational structure of the charity and how decisions are made

The policies of the charity are made by the trustees. The trustees meet on a regular basis in order to discuss the ongoing delivery of services through Specialist Autism Services and the development of the Charity.

Sacar's day to day management is overseen by Paul Donaldson who acts as the manager of Sacar in a voluntary capacity. The role of the manager is to ensure compliant and efficient management of the charity without the power to make decisions on behalf of Sacar. The manager communicates and informs Trustees.

Relationships between the charity and related parties, including its subsidiaries

Sacar does not have any subsidiaries, but we do now have a formal contractual arrangement in the form of a Service Level Agreement with Specialist Autism Services which enables us to sub-contract the delivery of services.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

In the current financial climate, we as a Board are conscious of the cuts that have been made by the various Councils and the increased costs to our organisation (such as the constantly increasing Living Wage and energy prices) and the fact that our client group are extremely vulnerable as there is still no statutory funding for adults with an ASC. In order to mitigate these risks, we are regularly reviewing our expenditure and comparing the prices of various providers in order to obtain the best/most cost effective contracts. We are also exploring fundraising initiatives, as well as additional sources of funding and projects which may not only raise additional revenue, but also raise further awareness and understanding of the needs and skills of this client group.

Financial Review

Policies on reserves

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be three months of the expenditure. Reserves needed to secure continuation of six months operating should be approximately £500,000 and are currently held at £437,046.

The level of free reserves is £437,046; a decrease of £53,826 from last year. The reserves we hold are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to, in the short term, continue the current activities of the charity in the event of a significant drop in funding. The buffer the reserves provide allow for the breathing space to secure further funding or look at alternative ways of moving forward.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

We continue to have a lot of work to do in order to meet our objectives and it is therefore a priority for us to secure appropriate sources of funding which will allow us to focus on the work we are carrying out. With further funding support Sacar will be able to empower and enable existing members to seek further education, training and employment, which will allow our organisation to recruit new members from our waiting list. We would like to thank all our funders for their support over the past twelve months.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023 *CONTINUED*

Transactions and Financial position

The financial statements are set out on pages 11 to 19. The statement of financial activities shows income for the year of £1,057,848 (2022 £1,153,699) and expenditure of £1,111,674 (2022 £1,015,307) resulting in a deficit of £53,826 (2022 surplus £138,392). The total free reserves at the year-end stand at £437,046.

Share Capital

The company is limited by guarantee and therefore has no share capital.

Plans for Future Periods

Sacar intends to continue working for and with adults on the Autism Spectrum in order to meet their individual and often complex needs. We also aim to continue raising awareness and understanding of Autism Spectrum Conditions such as Asperger's syndrome and ensuring that this client group receive the skilled and specialised support they require.

SACAR

TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 MARCH 2023 *CONTINUED*

The members of the Board of Trustees of the Charity during the year ending 31st March 2023 were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr K Ellison
D Crabtree
Mrs J Weale

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, as at the end of the financial year, and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

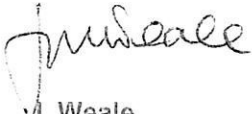
SACAR

**TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31
MARCH 2023 CONTINUED**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.



J. Weale
Director and Trustee
13 December 2023

**SACAR
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SACAR**

Opinion

I have audited the accounts of SACAR (the "Charity") for the year ended 31 March 2023 which comprise of the statement of financial activities, the balance sheet, cash flow statement and notes to the accounts, 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 my opinion, the accounts:

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

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of my report. I am independent of the Charity in accordance with the ethical requirements that are relevant to my audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and my auditor's report thereon. My opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the accounts, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

SACAR

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SACAR

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me;
- the accounts are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not obtained all the information and explanations necessary for the purposes of my audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 to 8, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the accounts

My objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 accounts.

A further description of my responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of my auditor's report.

Use of my report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the Charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's members as a body, for my audit work, for this report, or for the opinions I have formed.



Andrew Parker
Senior Statutory Auditor
13 December 2023

Andrew S Parker
Chartered Accountant and Statutory Auditor
16 Foundry Close
Halton
Lancaster
LA2 6FE

SACAR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from					
Donations & Legacies	3	14,343	138,001	152,344	165,085
Charitable Activities	4	<u>905,504</u>	-	<u>905,504</u>	<u>988,614</u>
Total Income		<u>919,847</u>	<u>138,001</u>	<u>1,057,848</u>	<u>1,153,699</u>
Expenditure on					
Charitable Activities	5	<u>973,673</u>	<u>138,001</u>	<u>1,111,674</u>	<u>1,015,307</u>
Total Resources Expanded		<u>973,673</u>	<u>138,001</u>	<u>1,111,674</u>	<u>1,015,307</u>
Net Income/(Expense) for the year					
Net movements in funds		(53,826)	-	(53,826)	138,392
Fund balances at 1 April 2022		<u>490,872</u>	-	<u>490,872</u>	<u>352,480</u>
Fund balances at 31 March 2023		<u>437,046</u>	-	<u>437,046</u>	<u>490,872</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SACAR
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		<u>383,888</u>		<u>392,384</u>
Current Assets					
Debtors	7	188,464		199,051	
Cash at Bank and in hand		<u>255,712</u>		<u>270,491</u>	
		444,176		469,542	
Creditors: amounts falling due within one year	8	<u>(81,850)</u>		<u>(41,951)</u>	
Net Current assets			<u>362,326</u>		<u>427,591</u>
Total assets less current liabilities			<u>746,214</u>		<u>819,875</u>
Creditors: amounts falling due after more than one year	9		<u>(309,168)</u>		<u>(329,103)</u>
			<u>437,046</u>		<u>480,872</u>
Income Funds					
Unrestricted Funds			<u>437,046</u>		<u>490,872</u>
Total Funds			<u>437,046</u>		<u>490,872</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 13 December 2023



J Weale
Trustee

Company Registration No. 03973158

**SACAR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Net Movement in Funds		
Surplus/(Deficit) for the year	(53,826)	
Add back depreciation	8,496	8,496
Decrease/(Increase) in Debtors	10,587	(103,770)
Increase/(Decrease) in Creditors	<u>39,899</u>	<u>896</u>
Net cashflow provided by (used in) operating activities	<u>5,156</u>	<u>44,014</u>
Cashflows from Investing Activities		
Purchase of tangible fixed assets	-	-
Cashflow provided by/(used in) investing activities	-	-
Cashflows from Financing Activities		
Loan advanced/(Repayment of borrowing)	(19,935)	(21,776)
Cashflows provided by/(used in) financing activities	<u>(14,779)</u>	<u>(21,776)</u>
Increase/(Decrease) in Cash and Cash Equivalents in year	<u>(14,779)</u>	<u>22,238</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

- 1 Accounting policies
SACAR is a private company limited by guarantee incorporated in England and Wales. The registered office is Onward House, 2 Baptist Place, Bradford, BD1 2PS.
- 1.1 Accounting convention
These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.
- The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.
- 1.2 Going concern
At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.
- 1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.
- Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.
- Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.
- 1.4 Incoming resources
Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.
- Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
- Legacies are recognized on receipt, otherwise if the Charity has been notified of an impending distribution - the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT, and other sales related taxes.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

- 1.5 Resources expended
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- 1.6 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over the expected useful life as follows:
Freehold property - Straight line over 50 years
Assets costing under £500 have not been capitalised in these accounts.

- 1.7 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

- 1.8 Financial instruments
The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and Gifts	500	10,000	10,500	10,720
Grants detailed below	-	128,001	128,001	60,853
Insurance claim	-	-	-	17,307
Gift Aid donation	<u>13,843</u>	-	<u>13,843</u>	<u>76,205</u>
	<u>14,343</u>	<u>138,001</u>	<u>152,344</u>	<u>165,085</u>
Grants receivable for core activities:				
NHS Bradford District CCG				62,606
The Baily Thomas Grant				15,000
Bradford Council fuel grant				1,228
Bradford Council Covid rates reduction grant				5,167
Wolfson Grant				<u>44,000</u>
				<u>128,001</u>

4 Charitable activities – income

	2023 £	2022 £
Attendance Fees	<u>905,504</u>	<u>988,614</u>

5 Charitable activities – expenditure

	2023 £	2022 £
Service Level Agreements	860,000	830,000
Share of Support costs (see note 5a)	246,074	178,787
Share of Governance costs (see note 5a)	<u>5,600</u>	<u>6,520</u>
	<u>1,111,674</u>	<u>1,015,307</u>
Analysed by Fund		
Unrestricted Funds	973,673	955,374
Restricted Funds	<u>138,001</u>	<u>59,933</u>
	<u>1,111,674</u>	<u>1,015,307</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

5a Support and Governance Costs

	Support Costs	Governance Costs	Total 2023	Total 2022
	£	£	£	£
Rent & Rates	95,656	-	95,656	94,900
Light, Heat & Power	52,204	-	52,204	6,624
Repairs & Maintenance	10,163	-	10,163	11,040
IT	2,124	-	2,124	1,312
Bank Fees	104	-	104	93
Interest Charges	19,339	-	19,339	13,922
Depreciation	8,496	-	8,496	8,496
Bad debts	3,277	-	3,277	2,830
Café expenses	2,376	-	2,376	5,773
Insurance	6,792	-	6,792	-
Cleaning	1,463	-	1,463	-
Motor expenses	80	-	80	-
Wolfson Grant Expenditure	44,000	-	44,000	-
Training expenses	-	-	-	189
Audit	-	5,600	5,600	6,520
	<u>246,074</u>	<u>5,600</u>	<u>251,674</u>	<u>185,307</u>

6 Tangible assets

	Land and Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2022 and 31 March 2023	<u>424,788</u>	<u>38,084</u>	<u>462,872</u>
Depreciation			
At 1 April 2022	32,404	38,084	70,488
Charge for the year	<u>8,496</u>	<u>-</u>	<u>8,496</u>
At 31 March 2023	<u>40,900</u>	<u>38,084</u>	<u>78,984</u>
Net book value			
At 31 March 2023	<u>393,888</u>	-	<u>383,888</u>
At 1 April 2022	<u>392,384</u>	-	<u>392,284</u>

The land and buildings have been funded by loans that are secured by legal charges-see note 9

7 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Trade Debtors	103,642	53,942
Other Debtors	83,347	145,109
Prepayments	<u>1,475</u>	<u>-</u>
	<u>188,464</u>	<u>199,051</u>

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023
SACAR**

8 Creditors: amounts due within one year

Amounts falling due within one year	£	£
Bank Loans	24,900	24,900
Trade Creditors	39,670	9,551
Other Creditors	-	-
Accruals	7,280	7500
Deferred Income	<u>10,000</u>	<u>-</u>
	<u>81,850</u>	<u>41,951</u>

9. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	<u>309,168</u>	<u>329,103</u>
Amount payable within one year	24,900	24,900
Amount payable between two to five years	99,600	99,600
Amount payable over five years	<u>209,568</u>	<u>229,503</u>
	<u>334,068</u>	<u>354,003</u>

The loans are secured by legal charges on the freehold land and buildings-see note 6

10 Auditor's remuneration

	2023	2022
	£	£
Auditors Remuneration	<u>5,600</u>	<u>6,520</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charity during the current or previous year.

12 Employees

There were no employees during the year.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

14 Operating lease commitments

During the year, the Charity made payments under non-cancellable operating leases totalling £28,000. At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non - cancellable operating leases total, which fall due as follows:

	2023	2022
	£	£
Within one year	28,000	28,000
Between two and five years	39,667	67,667
After five years	-	-
	<u>67,667</u>	<u>95,667</u>

15 Related parties and transactions

Sacar entered into a lease on behalf of Specialist Autism Services, a related organisation on, 1 September 2015. Sacar is responsible for the lease commitments. This commitment will end on 31 August 2025.

An agreement between Sacar and Specialist Autism Services CIC (SAS) was set up on 1 December 2010. This agreement engages SAS to provide services, information, training, and support to adults with autism. During the year Sacar provided funds of £860,000 (2022 £830,000) through a service level agreement to enable this service to be provided by SAS. Due to this agreement being in place SAS and Sacar are related parties on an on-going basis.

Paul Donaldson is a director of SAS and the manager of Sacar and is therefore a related party.

Rachael Memmott, Helen Hall, Janet Bean and Neil Barker Directors of SAS are involved in the day-to-day management of Sacar with Paul Donaldson and are also related parties.

Mr K Ellison is a related party as he is the spouse of Rachael Memmott, a director of SAS.

The sons of directors and trustees Michael O'Hara and John Cassidy attend the service which is operated by SAS by way of the service level agreement. The service they receive is as per their local authority funding contract. There are no separate or additional benefits received whilst attending the service.

No related party transactions are reported for 2023 (2022 – none).

SACAR

England & Wales - Charity number 1085352

Accounts

CC - SIGNED
VERSION

SACAR
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Company Registration No. 03973158 (England & Wales)
Charity Registration No. 1085352 (England & Wales)

SACAR

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number: 1085352 (*Registered in England & Wales*)
Company number: 03973158 (*Registered in England & Wales*)

Registered office

Onward House
2 Baptist Place
Bradford
BD1 2PS

Trustees

Mr M O'Hara		
Mr J Cassidy		
Mrs J Rowland		
Mr P Rowland		
Mrs R Oates	resigned	12/05/2022
Mr R Donaldson	resigned	2/11/2022
Dr.R Donaldson	resigned	2/11/2022
Mr.K Ellison		
Miss D Crabtree		
Mrs J Weale		

Manager

Mr P Donaldson

Solicitors

Progeny
46 Progeny House
Park Place
Leeds
LS1 2RY

Independent Auditor

Andrew S Parker
15 Meadow Court
Allerton
Bradford
BD15 9JZ

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

CONTENTS

	Page
Trustees report	1 - 8
Independent auditor's report	9-10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the accounts	14 - 19

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2022

Introduction

The Trustees present their annual report and accounts for the charity for the year ended 31 March 2022.

The Trustees who are also the directors of Sacar for the purposes of company law and who served during the year and up to the date of this report are set out on page 7.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 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 1 January 2015)

A summary of the objectives of the charity as set out in its governing document.

Sacar's mission is to support people with Autism and Asperger's syndrome by the provision of health, education, training, sports, creative art and counselling activities, which promote their social inclusion, training opportunities and ultimately employability. Sacar provides essential information, training and support to carers, parents and health professionals, and also contributes to research in this specialist field.

The charity's key objectives are to:

- Identify an individual's needs
- Provide an information, advice and support service to those affected by Autism and Asperger's syndrome
- Provide a positive environment to support the individual's personal, emotional, and social wellbeing
- Develop and continually reinforce essential social skills
- Deliver an Autism specific Learning Programme of activities to engage these individuals whilst also teaching social skills, key skills, and independent living-skills
- Provide an Autism specific 1:1 Outreach service, in order to meet the needs of our client group
- Offer an Autism specific Supported Employment Programme, providing the opportunity of exploring potential employment with support
- Provide Autism Awareness Training and organise conferences for parents, carers, teachers, social and health care professionals
- Promote the social inclusion of adults with Autism through increased participation within local communities
- Develop a range of social enterprise initiatives for the benefit of our client group
- Facilitate involvement of parents/carers to insure successful transference of skills to residential, training and employment environments
- Work in partnership with other organisations and professionals to promote awareness of Autism Spectrum Conditions (ASCs), developing a network of support and providing progression routes for our client group
- Explore the development of suitable supported accommodation for adults with an ASC

An explanation of the charity's strategies for achieving its stated objectives

We have continued to strengthen our structures and procedures "behind the scenes" improving mechanisms for accountability, quality assurance and evaluating and improving the overall service through our sub-contractual relationship with Specialist Autism Services, who have not only maintained the high quality of services but also further developed the provision. This arrangement has allowed Sacar to focus upon our objectives of establishing a Centre of Excellence.

Details of the main activities that contribute to the achievement of the stated objectives

Through the service delivery of Specialist Autism Services, we aim to:

- Empower and enable adults with Autism and Asperger's syndrome to lead a more independent lifestyle and integrate into the community
- Increase their self-confidence, social and interpersonal skills
- Increase opportunities for training and work placement leading to employment.
- Promote educational attainment of this client group
- Encourage meaningful engagement and social inclusion, leading to a reduction in criminal or antisocial activity
- Increase awareness of Autism Spectrum Conditions such as Asperger's syndrome
- Strengthen our provision, in order to ensure that we are an effective community organisation
- Liaise and work with other voluntary and statutory organisations

Public Benefit Statement

The trustees have considered guidance from the Charities' Commission regarding public benefit under section 4 of the charities act 2011 and consider the public benefit core to their service delivery. Every effort has been made to allow for the inclusion of this hard to reach, vulnerable client group. The achievement of delivery of service of Sacar and the passing of information, knowledge, and expertise of supporting this vulnerable client group, to other organisations have been beneficial to communities and individuals, resident throughout England.

Summary of the main achievements of the charity during the year

During the period March 2021 to March 2022 we have transitioned from our alternative provision delivered last year due to Covid and having to close our building based services, back to delivering face-to-face provision. This transitional period has been challenging for both our members and our staff team, but we have been flexible and innovative using large white boards to offer a hybrid service to accommodate those individuals who felt comfortable returning to a building based service straight away and also those who struggled with this and wanted a longer transition period. Our staff team have worked hard to support all our members at their own pace and according to their individual needs in order to help them regain some sort of normality now that Covid restrictions have eased. We are extremely proud of our staff and members for the way they have coped with the situation and all the changes that have occurred throughout this time.

Despite the Covid-19 Pandemic, the sub-contractual arrangements for the delivery of services through Specialist Autism Services have continued to work well. We have continued to provide support to our members either through the virtual platform of Zoom, or face-to-face in order to meet their needs. Through our sub-contractual arrangements, we support over 350 individuals with an ASC along with their parents/carers. This provision includes:

- An Autism specific Learning Programme delivered by a highly experienced staff team who continually reinforce appropriate behaviours and social skills essential for this client group's confidence, learn a range of skills, encourage them to make choices in other areas of their lives and provide opportunities which will promote their social inclusion. This programme is devised through ongoing consultation with our members and includes topics such as Independent Living Skills, Preparing for Work, Money and Business, Health and Wellbeing, Hobbies and Interests, Arts, Steering Group and Social Skills. These workshops are a way to engage adults with an ASC whilst addressing the core of our work which is essential social skills training and development.
- A year-round formal Social Skills training programme. This provides opportunity for learning and developing a range of social skills such as social interaction, emotional expression, recreation, learning social rules, being patient with each other's limitations and behaviours, problem solving, overcoming shyness and communication. We explore and share strategies for overcoming social skills barriers and also identify and celebrate the various skills, talents and abilities of our client group and how to utilise these.
- An 'Employment Programme' which specifically targets the barriers to employment faced by individuals with Autism. We provide a preparing for work course, information, advice, and guidance regarding the various types of employment available and information about benefits in a way, that is clear and manageable, to our client group. We secure placements/employment in accordance with the requests of our members and provide 1:1 support for as long as required. We also provide ASC training, along with information, advice, and guidance to the employers/line manager of each individual on ASCs, and the way that particular individual is affected by their condition. We have found this to be essential for a successful placement/job. We have a good relationship with the DWP who continue to refer individuals to our service who require specialist support, along with many other referral sources.
- We have continued to provide ASC Awareness Training (initially through the virtual platform of Zoom during the Covid period) to a range of organisations and agencies across the country aimed at increasing awareness of Autism Spectrum Conditions and the specific needs, that this group of individuals have. Those benefiting from our training include local authorities, Social Services, Mental Health Services, West Yorkshire Police, Fire and Rescue Services, Health and Educational Professionals and other statutory/voluntary organisations that come into contact with and support our client group.
- An ASC specific Outreach Service which is tailored to meet the individual needs of each member who cannot attend our mainstream service and thereby enables us to support the most isolated individuals and, also be more flexible for those members who require 1:1 support at home, at work or in the community.
- 'Autism First' continues to grow and develop with outstanding feedback and responses from parents, carers, social workers, and other health professionals. This aspect of Specialist Autism Services supports adults with an ASC and additional complex needs, in response to a huge gap in Autism specific provision.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022 CONTINUED

An Autism specific Counselling Service which has been developed in response to the demand for such a specialist provision. This is offered at both the Bradford and Leeds sites and has become a very important aspect of our service.

Localised Autism Hubs in Keighley and Calderdale to support and engage adults with an ASC living in those specific areas through a person centred, social skills programme, delivered on a weekly basis.

- Support, advice and guidance for individuals on the spectrum and/or their parents/carers - We continue to receive many new referrals to our service who do not have either a social worker or mental health worker. We therefore continue to provide support and advice to these individuals and/or their parents/carers with regards to obtaining a community care assessment in order to secure the support they require and funding for the relevant services to meet their individual needs. We also continue to provide information and support to parents/carers on a variety of issues such as benefits and Autism specific strategies.
- Continued partnership working and linkages with a varied range of organisations, agencies, groups and statutory bodies in order to build relationships, raise awareness and understanding of the needs of adults with an ASC and work together to support the inclusion of our client group within their local communities.
- A comprehensive, extensive and specialist staff training programme to ensure that all staff and volunteers receive intensive ASC specific training in order for us to provide specialised support which meets the Autistic needs of our client group in addition to all mandatory training.
- Together with Specialist Autism Services (SAS), we have expanded our network considerably over the past 12 months and are now part of an increasing number of committees and forums and feel this is an essential aspect of our work in sharing best practice and raising the profile of Autism and Asperger's syndrome.

Through our work with SAS we have once again secured grant funding for the next financial year, from the CCGs across Bradford, Airedale, Wharfedale and Craven to help support the delivery of our services across the Bradford District. SAS have also secured additional grants from Bradford Council, Calderdale Council and the ESF (European Social Fund) to support a range of projects specifically tailored to meet the needs of adults on the Autism Spectrum across the Yorkshire region.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Sacar was formally established as a company limited by guarantee (No. 03973158, registered in England & Wales) in April 2000 and became a registered Charity (No. 1085352, registered in England & Wales) in March 2001. Our memorandum and articles of association are the governing documents for this charity.

The methods adopted for the recruitment and appointment of new trustees

Sacar's Board of Trustees have taken guidance from the Charity Commission's publication "Finding New Trustees" this has allowed us to examine the current level of skills available to us as a board and has provided insight into the method of recruitment and induction of new trustees. This has allowed us to review the longer term expansion of the charity and determine the skills bank that this expansion requires.

Appointment of directors and trustees

The charity currently looks to appoint as trustees individuals who have expressed an interest in the charity's objects and who have relevant skills, knowledge and experience. New trustees are recruited and co-opted onto the Board by the existing trustees. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. All directors give their time voluntarily.

Induction and training of directors and trustees

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified. The ongoing training needs of the trustees are regularly reviewed by the Board and external training courses are arranged as necessary to ensure that the trustees are familiar with any new development or legislation affecting their role.

The organisational structure of the charity and how decisions are made

The policies of the charity are made by the trustees. The trustees meet on a regular basis in order to discuss the ongoing delivery of services through Specialist Autism Services and the development of the Charity.

Sacar's day to day management is overseen by Paul Donaldson who acts as the manager of Sacar in a voluntary capacity. The role of the manager is to ensure compliant and efficient management of the charity without the power to make decisions on behalf of Sacar. The manager communicates and informs Trustees.

Relationships between the charity and related parties, including its subsidiaries

Sacar does not have any subsidiaries but we do now have a formal contractual arrangement in the form of a Service Level Agreement with Specialist Autism Services which enables us to sub-contract the delivery of services.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

In the current financial climate, we as a Board are conscious of the cuts that have been made by the various Councils and the increased costs to our organisation (such as the constantly increasing Living Wage and energy prices) and the fact that our client group are extremely vulnerable as there is still no statutory funding for adults with an ASC. In order to mitigate these risks, we are regularly reviewing our expenditure and comparing the prices of various providers in order to obtain the best/most cost effective contracts. We are also exploring fundraising initiatives, as well as additional sources of funding and projects which may not only raise additional revenue, but also raise further awareness and understanding of the needs and skills of this client group.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022 CONTINUED

Financial Review

Policies on reserves

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be three months of the expenditure. Reserves needed to secure continuation of three months operating should be approximately £250,000 and are currently held at £490,872.

The level of free reserves is £490,872; an increase of £138,392 from last year. The reserves we hold are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to, in the short term, continue the current activities of the charity in the event of a significant drop in funding. The buffer the reserves provide allow for the breathing space to secure further funding or look at alternative ways of moving forward.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

We continue to have a lot of work to do in order to meet our objectives and it is therefore a priority for us to secure appropriate sources of funding which will allow us to focus on the work we are carrying out. With further funding support Sacar will be able to empower and enable existing members to seek further education, training and employment, which will allow our organisation to recruit new members from our waiting list. We would like to thank all our funders for their support over the past twelve months.

Transactions and Financial position

The financial statements are set out on pages 11 to 19. The statement of financial activities shows income for the year of £1,153,699 (2021 £1,078,184) and expenditure of £1,015,307 (2021 £887,251) resulting in a surplus of £138,392 (2021 £190,933). The total free reserves at the year-end stand at £490,872.

Share Capital

The company is limited by guarantee and therefore has no share capital.

Plans for Future Periods

Sacar intends to continue working for and with adults on the Autism Spectrum in order to meet their individual and often complex needs. We also aim to continue raising awareness and understanding of Autism Spectrum Conditions such as Asperger's syndrome and ensuring that this client group receive the skilled and specialised support they require.

SACAR

TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 MARCH 2022 CONTINUED

The members of the Board of Trustees of the Charity during the year ending 31st March 2022 were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mrs R Oates
Mr R Donaldson
Dr.R Donaldson
Mr.K Ellison
D Crabtree
Mrs J Weale

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mr.K Ellison
D Crabtree
Mrs J Weale

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, as at the end of the financial year, and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

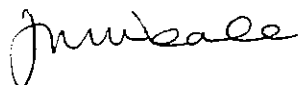
SACAR

**TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31
MARCH 2022 CONTINUED**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.



J. Weale
Director and Trustee
7 December 2022

**SACAR
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SACAR**

Opinion

I have audited the accounts of SACAR (the "Charity") for the year ended 31 March 2022 which comprise of the statement of financial activities, the balance sheet, cash flow statement and notes to the accounts, 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 my opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at, 31 March 2022 and of its incoming resources and application of resources for the year, then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of my report. I am independent of the Charity in accordance with the ethical requirements that are relevant to my audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and my auditor's report thereon. My opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the accounts, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

SACAR

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SACAR

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me;
- the accounts are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not obtained all the information and explanations necessary for the purposes of my audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 to 8, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the accounts

My objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 accounts.

A further description of my responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of my auditor's report.

Use of my report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the Charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's members as a body, for my audit work, for this report, or for the opinions I have formed.



Andrew Parker
Senior Statutory Auditor
7 December 2022

Andrew S Parker
Chartered Accountant and Statutory Auditor
15 Meadow Court
Allerton
Bradford
BD15 9JZ

SACAR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from					
Donations & Legacies	3	105,152	59,933	165,085	104,338
Charitable Activities	4	<u>988,614</u>	<u>-</u>	<u>988,614</u>	<u>973,846</u>
Total Income		<u>1,093,766</u>	<u>59,933</u>	<u>1,153,699</u>	<u>1,078,184</u>
Expenditure on					
Charitable Activities	5	<u>955,374</u>	<u>59,933</u>	<u>1,015,307</u>	<u>887,251</u>
Total Resources Expanded		<u>955,374</u>	<u>59,933</u>	<u>1,015,307</u>	<u>887,251</u>
Net Income/(Expense) for the year					
Net movements in funds		138,392	-	138,392	190,933
Fund balances at 1 April 2021		<u>352,480</u>	<u>-</u>	<u>352,480</u>	<u>161,547</u>
Fund balances at 31 March 2022		<u>490,872</u>	<u>-</u>	<u>490,872</u>	<u>352,480</u>

The statement of financial activities includes all gains and losses recognised in the year.

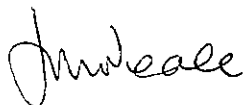
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SACAR
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6		<u>392,384</u>		<u>400,880</u>
Current Assets					
Debtors	7	199,051		95,281	
Cash at Bank and in hand		<u>270,491</u>		<u>248,253</u>	
		469,542		343,534	
Creditors: amounts falling due within one year	8	<u>(41,951)</u>		<u>(41,055)</u>	
Net Current assets			<u>427,591</u>		<u>302,479</u>
Total assets less current liabilities			<u>819,975</u>		<u>703,359</u>
Creditors: amounts falling due after more than one year	9		<u>(329,103)</u>		<u>(350,879)</u>
			<u>490,872</u>		<u>352,480</u>
Income Funds					
Unrestricted Funds			<u>490,872</u>		<u>352,480</u>
Total Funds			<u>490,872</u>		<u>352,480</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 7 December 2022



**J Weale
Trustee**

Company Registration No. 03973158

**SACAR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
Net Movement in Funds		
Surplus/(Deficit) for the year	138,392	190,933
Add back depreciation	8,496	1,411
Decrease/(Increase) in Debtors	(103,770)	35,443
Increase/(Decrease) in Creditors	<u>896</u>	<u>(43,087)</u>
Net cashflow provided by (used in) operating activities	<u>44,014</u>	<u>184,700</u>
Cashflows from Investing Activities		
Purchase of tangible fixed assets	-	-
Cashflow provided by/(used in) investing activities	-	-
Cashflows from Financing Activities		
Loan advanced/(Repayment of borrowing)	<u>(21,776)</u>	<u>(14,937)</u>
Cashflows provided by/(used in) financing activities	<u>(21,776)</u>	<u>(14,937)</u>
Increase/(Decrease) in Cash and Cash Equivalents in year	<u>22,238</u>	<u>169,763</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

- 1 Accounting policies
SACAR is a private company limited by guarantee incorporated in England and Wales. The registered office is Onward House, 2 Baptist Place, Bradford, BD1 2PS.
- 1.1 Accounting convention
These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.
- The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.
- 1.2 Going concern
At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.
- 1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.
- Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.
- Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.
- 1.4 Incoming resources
Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.
- Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
- Legacies are recognized on receipt, otherwise if the Charity has been notified of an impending distribution - the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT, and other sales related taxes.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

- 1.5 Resources expended
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- 1.6 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over the expected useful life as follows:
Freehold property - Straight line over 50 years
Assets costing under £500 have not been capitalised in these accounts.

- 1.7 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

- 1.8 Financial instruments
The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and Gifts	10,720	-	10,720	741
Grants detailed below	920	59,933	60,853	96,512
Insurance claim	17,307	-	17,307	
Gift Aid donation	<u>76,205</u>	-	<u>76,205</u>	<u>7,085</u>
	<u>105,152</u>	<u>59,933</u>	<u>165,085</u>	<u>104,338</u>

Grants receivable for core activities:

NHS Bradford District CCG	59,933
OMISP Fund	<u>920</u>
	<u>60,853</u>

4 Charitable activities – income

	2022 £	2021 £
Attendance Fees	<u>988,614</u>	<u>973,846</u>

5 Charitable activities – expenditure

	2022 £	2021 £
Service Level Agreements	830,000	731,735
Share of Support costs (see note 5a)	178,787	148,796
Share of Governance costs (see note 5a)	<u>6,520</u>	<u>6,720</u>
	<u>1,015,307</u>	<u>887,251</u>
Analysed by Fund		
Unrestricted Funds	955,374	811,018
Restricted Funds	<u>59,933</u>	<u>76,233</u>
	<u>1,015,307</u>	<u>887,251</u>

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

5a Support and Governance Costs

	Support Costs £	Governance Costs £	Total 2022 £	Total 2021 £
Rent & Rates	94,900	-	94,900	87,281
Light, Heat & Power	33,608	-	33,608	23,746
Insurance	6,624	-	6,624	6,689
Repairs & Maintenance	11,040	-	11,040	4,957
IT	1,312	-	1,312	3,533
Bank Fees	93	-	93	81
Interest Charges	13,922	-	13,922	14,013
Depreciation	8,496	-	8,496	8,496
Bad debts	2,830	-	2,830	-
Café expenses	5,773	-	5,773	-
Training expenses	189	-	189	-
Audit	-	6,520	6,520	6,720
	<u>178,787</u>	<u>6,520</u>	<u>185,307</u>	<u>155,516</u>

6 Tangible assets

	Land and Buildings £	Office Equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>424,788</u>	<u>38,084</u>	<u>462,872</u>
Depreciation			
At 1 April 2021	23,908	38,084	61,992
Charge for the year	<u>8,496</u>	-	<u>8,496</u>
At 31 March 2022	<u>32,404</u>	<u>38,084</u>	<u>70,488</u>
Net book value			
At 31 March 2022	<u>392,384</u>	-	<u>392,384</u>
At 1 April 2021	<u>400,880</u>	-	<u>400,880</u>

The land and buildings have been funded by loans that are secured by legal charges-see note 9

7 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade Debtors	53,942	19,292
Other Debtors	<u>145,109</u>	<u>75,989</u>
	<u>199,051</u>	<u>95,281</u>

8 Creditors: amounts due within one year

	£	£
Amounts falling due within one year		
Bank Loans	24,900	24,900
Trade Creditors	9,551	6,435
Other Creditors	-	-
Accruals	7,500	9,720
Deferred Income (see note 8a)	-	-
	<u>41,951</u>	<u>41,055</u>

**SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022**

9. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	<u>329,103</u>	<u>350,879</u>
Amount payable within one year	24,900	24,900
Amount payable between two to five years	99,600	99,600
Amount payable over five years	<u>229,503</u>	<u>251,279</u>
	<u>354,003</u>	<u>375,279</u>

The loans are secured by legal charges on the freehold land and buildings-see note 6

10 Auditor's remuneration

	2022	2021
	£	£
Auditors Remuneration	<u>6,520</u>	<u>6,720</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charity during the current or previous year.

12 Employees

There were no employees during the year.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

14 Operating lease commitments

During the year, the Charity made payments under non-cancellable operating leases totalling £28,000. At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non - cancellable operating leases total, which fall due as follows:

	2022 £	2021 £
Within one year	28,000	28,000
Between two and five years	67,667	95,667
After five years	-	-
	<u>95,667</u>	<u>123,667</u>

15 Related parties and transactions

Sacar entered into a lease on behalf of Specialist Autism Services, a related organisation on, 1 September 2015. Sacar is responsible for the lease commitments. This commitment will end on 31 August 2025.

An agreement between Sacar and Specialist Autism Services CIC (SAS) was set up on 1 December 2010. This agreement engages SAS to provide services, information, training, and support to adults with autism. During the year Sacar provided funds of £830,000 (2021 £731,735) through a service level agreement to enable this service to be provided by SAS. Due to this agreement being in place SAS and Sacar are related parties on an on-going basis.

Paul Donaldson is a director of SAS and the manager of Sacar and is therefore a related party.

Richard Donaldson and Rebecca Donaldson who are directors and trustees of Sacar are related to Paul Donaldson and therefore are also related parties.

Rachael Memmott and Helen Hall, Directors of SAS are involved in the day-to-day management of Sacar with Paul Donaldson and are also related parties.

Mr K Ellison is a related party as he is the spouse of Rachael Memmott, a director of SAS.

The sons of directors and trustees Michael O'Hara and John Cassidy attend the service which is operated by SAS by way of the service level agreement. The service they receive is as per their local authority funding contract. There are no separate or additional benefits received whilst attending the service.

No related party transactions are reported for 2022 (2021 – none).

SACAR

England & Wales - Charity number 1085352

Accounts

SACAR

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

Company Registration No. 03973158 (England & Wales)
Charity Registration No. 1085352 (England & Wales)

SACAR

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number: 1085352 (*Registered in England & Wales*)
Company number: 03973158 (*Registered in England & Wales*)

Registered office

Onward House
2 Baptist Place
Bradford
BD1 2PS

Trustees

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mrs R Oates
Mr R Donaldson
Dr.R Donaldson
Mr.K Ellison
Miss D Crabtree appointed 14/12/2020
Mrs J Weale appointed 14/12/2020

Manager

Mr P Donaldson

Solicitors

Progeny
46 Progeny House
Park Place
Leeds
LS1 2RY

Independent Auditor

Andrew S Parker
15 Meadow Court
Allerton
Bradford
BD15 9JZ

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

CONTENTS

	Page
Trustees report	1 - 8
Independent auditor's report	9-10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the accounts	14 - 19

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2021

Introduction

The Trustees present their annual report and accounts for the charity for the year ended 31 March 2021.

The Trustees who are also the directors of Sacar for the purposes of company law and who served during the year and up to the date of this report are set out on page 7.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 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 1 January 2015)

A summary of the objectives of the charity as set out in its governing document.

Sacar's mission is to support people with Autism and Asperger's syndrome by the provision of health, education, training, sports, creative art and counselling activities, which promote their social inclusion, training opportunities and ultimately employability. Sacar provides essential information, training and support to carers, parents and health professionals, and also contributes to research in this specialist field.

The charity's key objectives are to:

- Identify an individual's needs
- Provide an information, advice and support service to those affected by Autism and Asperger's syndrome
- Provide a positive environment to support the individual's personal, emotional, and social wellbeing
- Develop and continually reinforce essential social skills
- Deliver an Autism specific Learning Programme of activities to engage these individuals whilst also teaching social skills, key skills, and independent living-skills
- Provide an Autism specific 1:1 Outreach service, in order to meet the needs of our client group
- Offer an Autism specific Supported Employment Programme, providing the opportunity of exploring potential employment with support
- Provide Autism Awareness Training and organise conferences for parents, carers, teachers, social and health care professionals
- Promote the social inclusion of adults with Autism through increased participation within local communities
- Develop a range of social enterprise initiatives for the benefit of our client group
- Facilitate involvement of parents/carers to insure successful transference of skills to residential, training and employment environments
- Work in partnership with other organisations and professionals to promote awareness of Autism Spectrum Conditions (ASCs), developing a network of support and providing progression routes for our client group
- Explore the development of suitable supported accommodation for adults with an ASC

An explanation of the charity's strategies for achieving its stated objectives

We have continued to strengthen our structures and procedures "behind the scenes" improving mechanisms for accountability, quality assurance and evaluating and improving the overall service through our sub-contractual relationship with Specialist Autism Services, who have not only maintained the high quality of services but also further developed the provision. This arrangement has allowed Sacar to focus upon our objectives of establishing a Centre of Excellence.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDING 31 MARCH 2021

Details of the main activities that contribute to the achievement of the stated objectives

Through the service delivery of Specialist Autism Services, we aim to:

- Empower and enable adults with Autism and Asperger's syndrome to lead a more independent lifestyle and integrate into the community
- Increase their self-confidence, social and interpersonal skills
- Increase opportunities for training and work placement leading to employment.
- Promote educational attainment of this client group
- Encourage meaningful engagement and social inclusion, leading to a reduction in criminal or antisocial activity
- Increase awareness of Autism Spectrum Conditions such as Asperger's syndrome
- Strengthen our provision, in order to ensure that we are an effective community organisation
- Liaise and work with other voluntary and statutory organisations

Public Benefit Statement

The trustees have considered guidance from the Charities' Commission regarding public benefit under section 4 of the charities act 2011 and consider the public benefit core to their service delivery. Every effort has been made to allow for the inclusion of this hard to reach, vulnerable client group. The achievement of delivery of service of Sacar and the passing of information, knowledge, and expertise of supporting this vulnerable client group, to other organisations have been beneficial to communities and individuals, resident throughout England.

Summary of the main achievements of the charity during the year

2020 to 2021 has been a very difficult time for everyone due to the Covid Pandemic and particularly for our client group who have really struggled with the changing information and guidance and all of the anxiety that this period has caused. However, we are extremely proud of the way that the staff team of SAS have dealt with this and the alternative provision that they have created and delivered in order to meet the varied needs of those we support. We are also proud of our members and how they have got through the last 12 months, learning new skills and strategies to adapt to all the changes and the peer support they have provided.

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021 CONTINUED

Despite the Covid-19 Pandemic, the sub-contractual arrangements for the delivery of services through Specialist Autism Services have continued to work well. We have provided an alternative provision throughout the past 12 months, which has included the delivery of our support through the virtual platform of Zoom as well as many other flexible types of support in order to meet the needs of all our members. Through our sub-contractual arrangements, we support over 300 individuals with an ASC along with their parents/carers. This provision includes:

- An Autism specific Learning Programme delivered by a highly experienced staff team who continually reinforce appropriate behaviours and social skills essential for this client group's confidence, learn a range of skills, encourage them to make choices in other areas of their lives and provide opportunities which will promote their social inclusion. This programme is devised through ongoing consultation with our members and includes topics such as Independent Living Skills, Working Towards Work, Preparing for Work, Money and Business, Health and Wellbeing, Drama, Cookery, Community Access, Hobbies and Interests, Arts, Steering Group and Social Skills. These workshops are a way to engage adults with an ASC whilst addressing the core of our work which is essential social skills training and development.
- A year-round formal Social Skills training programme. This provides opportunity for learning and developing a range of social skills such as social interaction, emotional expression, recreation, learning social rules, being patient with each other's limitations and behaviours, problem solving, overcoming shyness and communication.
- An 'Employment Programme' which specifically targets the barriers to employment faced by individuals with Autism. We provide a preparing for work course, information, advice, and guidance regarding the various types of employment available and information about benefits in a way, that is clear and manageable, to our client group. We secure placements/employment in accordance with the requests of our members and provide 1:1 support for as long as required. We also provide ASC training, along with information, advice, and guidance to the employers/line manager of each individual on ASCs, and the way that particular individual is affected by their condition. We have found this to be essential for a successful placement/job. We have a good relationship with the DWP who continue to refer individuals to our service who require specialist support, along with many other referral sources.
- We have continued to provide ASC Awareness Training (through the virtual platform of Zoom during the Covid period) to a range of organisations and agencies across the country aimed at increasing awareness of Autism Spectrum Conditions and the specific needs, that this group of individuals have. Those benefiting from our training include local authorities, Social Services, Mental Health Services, West Yorkshire Police, Fire and Rescue Services, Health and Educational Professionals and other statutory/voluntary organisations that come into contact with and support our client group.
- An ASC specific Outreach Service which is tailored to meet the individual needs of each member who cannot attend our mainstream service and thereby enables us to support the most isolated individuals and, also be more flexible for those members who require 1:1 support at home, at work or in the community.
- 'Autism First' continues to grow and develop with outstanding feedback and responses from parents, carers, social workers, and other health professionals. This aspect of Specialist Autism Services supports adults with an ASC and additional complex needs, in response to a huge gap in Autism specific provision.

- An Autism specific Counselling Service which has been developed in response to the demand for such a specialist provision. This is offered at both the Bradford and Leeds sites and has become a very important aspect of our service.

Localised Autism Hubs in Keighley and Calderdale to support and engage adults with an ASC living in those specific areas through a person centred, social skills programme, delivered on a weekly basis.

- Support, advice and guidance for individuals on the spectrum and/or their parents/carers - We continue to receive many new referrals to our service who do not have either a social worker or mental health worker. We therefore continue to provide support and advice to these individuals and/or their parents/carers with regards to obtaining a community care assessment in order to secure the support they require and funding for the relevant services to meet their individual needs. We also continue to provide information and support to parents/carers on a variety of issues such as benefits and Autism specific strategies.
- Continued partnership working and linkages with a varied range of organisations, agencies, groups and statutory bodies in order to build relationships, raise awareness and understanding of the needs of adults with an ASC and work together to support the inclusion of our client group within their local communities.
- A comprehensive, extensive and specialist staff training programme to ensure that all staff and volunteers receive intensive ASC specific training in order for us to provide specialised support which meets the Autistic needs of our client group in addition to all mandatory training.
- Together with Specialist Autism Services (SAS), we have expanded our network considerably over the past 12 months and are now part of an increasing number of committees and forums and feel this is an essential aspect of our work in sharing best practice and raising the profile of Autism and Asperger's syndrome.

Through our work with SAS we have once again secured grant funding for the next financial year, from the CCGs across Bradford, Airedale, Wharfedale and Craven to help support the delivery of our services across the Bradford District. SAS have also secured additional grants from Bradford Council, Calderdale Council and the ESF (European Social Fund) to support a range of projects specifically tailored to meet the needs of adults on the Autism Spectrum across the Yorkshire region.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021 CONTINUED

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

Sacar was formally established as a company limited by guarantee (No. 03973158, registered in England & Wales) in April 2000 and became a registered Charity (No. 1085352, registered in England & Wales) in March 2001. Our memorandum and articles of association are the governing documents for this charity.

The methods adopted for the recruitment and appointment of new trustees

Sacar's Board of Trustees have taken guidance from the Charity Commission's publication "Finding New Trustees" this has allowed us to examine the current level of skills available to us as a board and has provided insight into the method of recruitment and induction of new trustees. This has allowed us to review the longer term expansion of the charity and determine the skills bank that this expansion requires.

Appointment of directors and trustees

The charity currently looks to appoint as trustees individuals who have expressed an interest in the charity's objects and who have relevant skills, knowledge and experience. New trustees are recruited and co-opted onto the Board by the existing trustees. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. All directors give their time voluntarily.

Induction and training of directors and trustees

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified. The ongoing training needs of the trustees are regularly reviewed by the Board and external training courses are arranged as necessary to ensure that the trustees are familiar with any new development or legislation affecting their role.

The organisational structure of the charity and how decisions are made

The policies of the charity are made by the trustees. The trustees meet on a regular basis in order to discuss the ongoing delivery of services through Specialist Autism Services and the development of the Charity.

Sacar's day to day management is overseen by Paul Donaldson who acts as the manager of Sacar in a voluntary capacity. The role of the manager is to ensure compliant and efficient management of the charity without the power to make decisions on behalf of Sacar. The manager communicates and informs Trustees.

Relationships between the charity and related parties, including its subsidiaries

Sacar does not have any subsidiaries but we do now have a formal contractual arrangement in the form of a Service Level Agreement with Specialist Autism Services which enables us to sub-contract the delivery of services.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

In the current financial climate, we as a Board are conscious of the cuts that have been made by the various Councils and the increased costs to our organisation (such as the constantly increasing Living Wage and energy prices) and the fact that our client group are extremely vulnerable as there is still no statutory funding for adults with an ASC. In order to mitigate these risks, we are regularly reviewing our expenditure and comparing the prices of various providers in order to obtain the best/most cost effective contracts. We are also exploring fundraising initiatives, as well as additional sources of funding and projects which may not only raise additional revenue, but also raise further awareness and understanding of the needs and skills of this client group.

SACAR

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021 CONTINUED

Financial Review

Policies on reserves

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be three months of the expenditure. Reserves needed to secure continuation of three months operating should be approximately £250,000 and are currently held at £352,480.

The level of free reserves is £352,480; an increase of £190,933 from last year. The reserves we hold are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to, in the short term, continue the current activities of the charity in the event of a significant drop in funding. The buffer the reserves provide allow for the breathing space to secure further funding or look at alternative ways of moving forward.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

We continue to have a lot of work to do in order to meet our objectives and it is therefore a priority for us to secure appropriate sources of funding which will allow us to focus on the work we are carrying out. With further funding support Sacar will be able to empower and enable existing members to seek further education, training and employment, which will allow our organisation to recruit new members from our waiting list. We would like to thank all our funders for their support over the past twelve months.

Transactions and Financial position

The financial statements are set out on pages 11 to 19. The statement of financial activities shows income for the year of £1,078,184 (2020 £1,081,218) and expenditure of £887,251 (2020 £1,061,837) resulting in a surplus of £190,933 (2020 £19,381). The total free reserves at the year end stand at £352,480.

Share Capital

The company is limited by guarantee and therefore has no share capital.

Plans for Future Periods

Sacar intends to continue working for and with adults on the Autism Spectrum in order to meet their individual and often complex needs. We also aim to continue raising awareness and understanding of Autism Spectrum Conditions such as Asperger's syndrome and ensuring that this client group receive the skilled and specialised support they require.

SACAR

TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31 MARCH 2021 CONTINUED

The members of the Board of Trustees of the Charity during the year ending 31st March 2021 were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mrs R Oates
Mr R Donaldson
Dr.R Donaldson
Mr.K Ellison
D Crabtree From 14/12/2020
Mrs J Weale From 14/12/2020

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

Mr M O'Hara
Mr J Cassidy
Mrs J Rowland
Mr P Rowland
Mrs R Oates
Mr R Donaldson
Dr.R Donaldson
Mr.K Ellison
D Crabtree
Mrs J Weale

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, as at the end of the financial year, and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SACAR

**TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDED 31
MARCH 2021 CONTINUED**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.



M O'Hara
Director and Trustee
15 December 2021

**SACAR
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SACAR**

Opinion

I have audited the accounts of SACAR (the "Charity") for the year ended 31 March 2021 which comprise of the statement of financial activities, the balance sheet, cash flow statement and notes to the accounts, 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 my opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at, 31 March 2021 and of its incoming resources and application of resources for the year, then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of my report. I am independent of the Charity in accordance with the ethical requirements that are relevant to my audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and my auditor's report thereon. My opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the accounts, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

SACAR

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SACAR

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me;
- the accounts are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not obtained all the information and explanations necessary for the purposes of my audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7 to 8, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

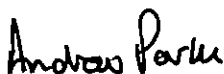
My responsibilities for the audit of the accounts

My objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 accounts.

A further description of my responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of my auditor's report.

Use of my report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the Charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's members as a body, for my audit work, for this report, or for the opinions I have formed.



Andrew Parker
Senior Statutory Auditor
15 December 2021

Andrew S Parker
Chartered Accountant and Statutory Auditor
15 Meadow Court
Allerton
Bradford
BD15 9JZ

SACAR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from					
Donations & Legacies	3	28,105	76,233	104,338	82,102
Charitable Activities	4	<u>973,846</u>	-	<u>973,846</u>	<u>999,116</u>
Total Income		<u>1,001,951</u>	<u>76,233</u>	<u>1,078,184</u>	<u>1,081,218</u>
Expenditure on					
Charitable Activities	5	<u>811,018</u>	<u>76,233</u>	<u>887,251</u>	<u>1,061,837</u>
Total Resources Expanded		<u>811,018</u>	<u>76,233</u>	<u>887,251</u>	<u>1,061,837</u>
Net Income/(Expense) for the year					
Net movements in funds		190,933	-	190,933	19,381
Fund balances at 1 April 2020		<u>161,547</u>	-	<u>161,547</u>	<u>142,166</u>
Fund balances at 31 March 2021		<u>352,480</u>	-	<u>352,480</u>	<u>161,547</u>

The statement of financial activities includes all gains and losses recognised in the year.

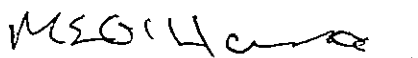
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SACAR
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	6		<u>400,880</u>		<u>409,376</u>
Current Assets					
Debtors	7	95,281		123,639	
Cash at Bank and in hand		<u>248,253</u>		<u>78,490</u>	
		343,534		202,129	
Creditors: amounts falling due within one year	8	<u>(41,055)</u>		<u>(84,142)</u>	
Net Current assets			<u>302,479</u>		<u>117,987</u>
Total assets less current liabilities			703,359		527,363
Creditors: amounts falling due after more than one year	9		<u>(350,879)</u>		<u>(365,816)</u>
			<u>352,480</u>		<u>161,547</u>
Income Funds					
Unrestricted Funds			<u>352,480</u>		<u>161,547</u>
Total Funds			<u>352,480</u>		<u>161,547</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 15 December 2021



**M O'Hara
Trustee**

Company Registration No. 03973158

**SACAR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Net Movement in Funds		
Surplus/(Deficit) for the year	190,933	19,381
Add back depreciation	1,411	8,495
Decrease/(Increase) in Debtors	35,443	(71,984)
Increase/(Decrease) in Creditors	<u>(43,087)</u>	<u>44,232</u>
Net cashflow provided by (used in) operating activities	<u>184,700</u>	<u>124</u>
Cashflows from Investing Activities		
Purchase of tangible fixed assets	-	-
Cashflow provided by/(used in) investing activities	-	-
Cashflows from Financing Activities		
Loan advanced/(Repayment of borrowing)	<u>(14,937)</u>	<u>(19,235)</u>
Cashflows provided by/(used in) financing activities	<u>(14,937)</u>	<u>(19,235)</u>
Increase/(Decrease) in Cash and Cash Equivalents in year	<u>169,763</u>	<u>(19,111)</u>

SACAR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies
SACAR is a private company limited by guarantee incorporated in England and Wales. The registered office is Onward House, 2 Baptist Place, Bradford, BD1 2PS.

1.1 Accounting convention
These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern
At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources
Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognized on receipt, otherwise if the Charity has been notified of an impending distribution - the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT, and other sales related taxes.

SACAR
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over the expected useful life as follows:

Freehold property - Straight line over 50 years

Assets costing under £500 have not been capitalised in these accounts.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SACAR**NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021****2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and Gifts	741	-	741	602
Grants detailed below	20,279	76,233	96,512	81,500
Gift Aid donation	<u>7,085</u>	<u>-</u>	<u>7,085</u>	<u>-</u>
	<u>28,105</u>	<u>76,233</u>	<u>104,338</u>	<u>82,102</u>
Grants receivable for core activities:				
NHS Bradford District CCG				59,933
Postcode lottery				9,945
IPC Grant				5,388
Neighbourhood Community Fund				400
Wolfson Foundation				19,879
Covid 19 Grant				<u>967</u>
				<u>96,512</u>

4 Charitable activities – income

	2021 £	2020 £
Attendance Fees	<u>973,846</u>	<u>999,116</u>

5 Charitable activities – expenditure

	2021 £	2020 £
Service Level Agreements	731,735	872,530
Share of Support costs (see note 5a)	148,796	182,587
Share of Governance costs (see note 5a)	<u>6,720</u>	<u>6,720</u>
	<u>887,251</u>	<u>1,061,837</u>
Analysed by Fund		
Unrestricted Funds	811,018	980,337
Restricted Funds	<u>76,233</u>	<u>81,500</u>
	<u>887,251</u>	<u>1,061,837</u>

SACAR

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

5a Support and Governance Costs

	Support Costs	Governance Costs	Total 2021	Total 2020
	£	£	£	£
Rent & Rates	87,281	-	87,281	101,734
Light, Heat & Power	23,746	-	23,746	34,595
Insurance	6,689	-	6,689	6,726
Repairs & Maintenance	4,957	-	4,957	11,998
IT	3,533	-	3,533	1,820
Bank Fees	81	-	81	64
Interest Charges	14,013	-	14,013	17,155
Depreciation	8,496	-	8,496	8,495
Audit	-	6,720	6,720	6,720
	<u>148,796</u>	<u>6,720</u>	<u>155,516</u>	<u>189,307</u>

6 Tangible assets

	Land and Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2020 and 31 March 2021	<u>424,788</u>	<u>38,084</u>	<u>462,872</u>
Depreciation			
At 1 April 2020	15,412	38,084	53,496
Charge for the year	<u>8,496</u>	-	<u>8,496</u>
At 31 March 2021	<u>23,908</u>	<u>38,084</u>	<u>61,992</u>
Net book value			
At 31 March 2021	<u>400,880</u>	-	<u>400,880</u>
At 1 April 2020	<u>409,376</u>	-	<u>409,376</u>

The land and buildings have been funded by loans that are secured by legal charges-see note 9

7 Debtors

	2021	2020
	£	£
Amounts falling due within one year		
Trade Debtors	19,292	18,915
Other Debtors	<u>75,989</u>	<u>104,724</u>
	<u>95,281</u>	<u>123,639</u>

8 Creditors: amounts due within one year

	£	£
Amounts falling due within one year		
Bank Loans	24,900	24,900
Trade Creditors	6,435	15,293
Other Creditors	-	7,885
Accruals	9,720	6,240
Deferred Income (see note 8a)	-	<u>29,824</u>
	<u>41,055</u>	<u>84,142</u>

SACAR

NOTES TO THE FINANCIAL STATEMENTS *CONTINUED* FOR THE YEAR ENDED 31 MARCH 2021

8a. Deferred income

	Balance at 01/04/2020 £	Incoming Resources £	Resources Expended £	Balance at 31/03/2021 £
Wolfson Foundation	19,879	-	19,879	-
Postcode lottery	<u>9,945</u>	=	<u>9,945</u>	=
	<u>29,824</u>	=	<u>29,824</u>	=

9. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	<u>350,879</u>	<u>365,816</u>
Amount payable within one year	24,900	24,900
Amount payable between two to five years	99,600	99,600
Amount payable over five years	<u>251,279</u>	<u>266,216</u>
	<u>375,779</u>	<u>390,716</u>

The loans are secured by legal charges on the freehold land and buildings-see note 6

10 Auditor's remuneration

	2021 £	2020 £
Auditors Remuneration	<u>6,720</u>	<u>6,720</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charity during the current or previous year.

12 Employees

There were no employees during the year.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SACAR

NOTES TO THE FINANCIAL STATEMENTS *CONTINUED* FOR THE YEAR ENDED 31 MARCH 2021

14 Operating lease commitments

During the year, the Charity made payments under non-cancellable operating leases totalling £28,000. At the reporting end date, the Charity had outstanding commitments for future minimum lease payments under non - cancellable operating leases total, which fall due as follows:

	2021 £	2020 £
Within one year	28,000	30,000
Between two and five years	95,667	120,000
After five years	-	12,500
	<u>123,667</u>	<u>162,500</u>

15 Related parties and transactions

Sacar entered into a lease on behalf of Specialist Autism Services, a related organisation on, 1 September 2015. Sacar is responsible for the lease commitments but Specialist Autism Services pay the rent as they use the building. This commitment will end on 31 August 2025.

An agreement between Sacar and Specialist Autism Services CIC (SAS) was set up on 1 December 2010. This agreement engages SAS to provide services, information, training, and support to adults with autism. During the year Sacar provided funds of £731,735 (2020 £872,530) through a service level agreement to enable this service to be provided by SAS. Due to this agreement being in place SAS and Sacar are related parties on an on-going basis.

Paul Donaldson is a director of SAS and the manager of Sacar and is therefore a related party.

Richard Donaldson and Rebecca Hames who are directors and trustees of Sacar are related to Paul Donaldson and therefore are also related parties.

Rachael Memmott and Helen Hall, Directors of SAS are involved in the day-to-day management of Sacar with Paul Donaldson and are also related parties.

The sons of directors and trustees Michael O'Hara and John Cassidy attend the service which is operated by SAS by way of the service level agreement. The service they receive is as per their local authority funding contract. There are no separate or additional benefits received whilst attending the service.

No related party transactions are reported for 2021 (2020 – none).