

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
Mrs J Weale

appointed
appointed

14/12/2020
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

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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.

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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.

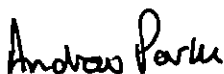
My responsibilities for the audit of the accounts

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>-</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>-</u>	<u>161,547</u>	<u>142,166</u>
Fund balances at 31 March 2021		<u>352,480</u>	<u>-</u>	<u>352,480</u>	<u>161,547</u>

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

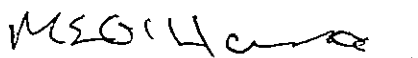
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**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	(41,055)		(84,142)	
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		(350,879)		(365,816)
			<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).