

**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

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

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**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.

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

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**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.

**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.

## SACAR

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

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#### 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

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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**

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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**

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## **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

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#### 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](http://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 £	£
<b>Fixed assets</b>					
Tangible assets	6		<u>375,348</u>		<u>375,392</u>
<b>Current Assets</b>					
Debtors	7	220,460		267,316	
Cash at Bank and in hand		<u>127,965</u>		<u>80,879</u>	
		348,425		348,195	
<b>Creditors:</b> amounts falling due within one year	8	( <u>51,971</u> )		( <u>46,959</u> )	
<b>Net Current assets</b>			<u>296,454</u>		<u>301,236</u>
<b>Total assets less current liabilities</b>			671,802		676,628
<b>Creditors:</b> 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>
<b>Income Funds</b>					
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**

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	2025 £	2024 £
<b>Net Movement in Funds</b>		
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>
<b>Net cashflow provided by (used in) operating activities</b>	<u>76,495</u>	<u>(156,883)</u>
<b>Cashflows from Investing Activities</b>		
Purchase of tangible fixed assets	(10,565)	=
Cashflow provided by/(used in) investing activities	<u>(10,565)</u>	=
<b>Cashflows from Financing Activities</b>		
Loan advanced/(Repayment of borrowing)	(18,844)	(17,950)
Cashflows provided by/(used in) financing activities	<u>(18,844)</u>	<u>(17,950)</u>
<b>Increase/(Decrease) in Cash and Cash Equivalents in year</b>	<u>47,086</u>	<u>(174,833)</u>

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

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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**

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**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)	<u>6,840</u>	<u>6,360</u>
	<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**

	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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	900	-	900	-
Audit	-	-	-	-
	<u>206,017</u>	<u>6,840</u>	<u>212,786</u>	<u>210,796</u>

**6 Tangible assets**

	<b>Land and Buildings £</b>	<b>Plant &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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**

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

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>		
Bank Loans	£	£
Trade Creditors	24,900	24,900
Other Creditors	7,291	12,573
Accruals	-	-
Deferred Income	14,780	9,486
	<u>5,000</u>	<u>-</u>
	<u>48,971</u>	<u>46,959</u>

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

	<b>2025</b>	<b>2024</b>
	£	£
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**

	<b>2025</b>	<b>2024</b>
	£	£
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 13<sup>th</sup> 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).