

Charity Number 1093679
(England and Wales)

MAGIC MOMENTS FOR AUTISTIC KIDS

(A Registered Charity)

FINANCIAL STATEMENTS

Year ended

31 DECEMBER 2023

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 December 2023**

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**Report of the Board of Trustees
For the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the Constitution 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 2019).

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Magic Moments for Autistic Kids

Charity Registration Number: 1093679

Registered and Principal Operating Address: 1 Anderson Road
Scunthorpe
North Lincolnshire
DN16 1PU

Trustees:

Names of trustees who served during the year were as follows:

Patricia Ebbs	Chair
Alyson Rocks	Treasurer
Abigail Eve Cryer	Secretary
Maureen Alyson Locking	
Jacqueline Hill	
Gillian Nottingham	

Independent Examiner Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Report of the Board of Trustees For the year ended 31 December 2023

Bankers

Barclays
81 High Street
Scunthorpe
North Lincolnshire
DN15 6LZ

Structure, Governance and Management

Governing Document:

Magic moments for Autistic Kids are a registered charity, number 1093679 and is therefore regulated by the Charity Commission. The charity is an unincorporated association governed by a constitution adopted on 5 February 2002 and amended on 22 July 2002.

Recruitment and appointment of Trustees

The trustees form the Executive Committee of the charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity. All trustees are required to retire from office together at the end of the annual general meeting next after the date of which they come into office but they may be re-elected or re-appointed. All members are circulated with invitations to nominate trustees in advance of the AGM. There is a provision for the co-option of additional trustees if required.

The Constitution states that the Executive Committee shall consist of not less than 7 members, nor more than 13 members.

Trustee Induction and Training:

New trustees undergo induction training. The induction includes a discussion and information about the role and responsibilities of trustees, the activities, aims and objectives of the charity, the structure of the organisation, board of trustees, general procedures of the organisation. New trustees are introduced to members of staff and other trustees and are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Constitution, the business plan, the latest statutory financial statements, Annual Report, and financial reports provided to the board of trustees. Any additional training required by the new trustees will be identified during induction and may be requested at any point by new and existing trustees, where it is considered useful to their role as trustee.

Report of the Board of Trustees For the year ended 31 December 2023

Organisational Structure:

The board of trustees manages the Charity and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and minuted.

The board holds meetings at least twice a year.

Risk Management:

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. All systems and procedures are reviewed regularly to ensure they meet charity law and the charity's own aims and objectives.

Objectives and Activities

The object of the charity is for the relief of children with autism and their families and carers in North Lincolnshire by the provision of recreational activities in particular but not exclusively by the provision of holidays.

Neither aim is viable without the paid and salaried part time staff who manage the building and events daily and the support of local people willing to commit time and energy to support them.

Main objectives for the following year:

In shaping our objectives for the following year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

Review of Activities 2023

The beginning of the year went very well we held our 21st anniversary at Redbourn club which was attended by members past and present and many of our volunteers.

Autism awareness week we walked over the Humber bridge and then attended several activities in Hull during the day.

We provided food for the neediest members of the community on free tables at the centre.

We collected from supermarkets to provide the free food. Our volunteer outreach worker was paid petrol money from the Big Lottery.

Report of the Board of Trustees For the year ended 31 December 2023

Achievements and Performance

Review of Activities 2023

We provided activities in the centre for the community and members of Magic Moments.

We provided coach trips to Skegness and Scarborough during the summer, and the charity went to Stockeld park for the Christmas light show.

Financial Review

Reserves Policy

It is the aim of the Trustees to retain three months core running costs in the unrestricted general fund to ensure a sufficient buffer to enable effective financial decision-making, rather than short term decisions, and the charity will work towards achieving this.

Plans for Future periods

Please see main objectives for the following year.

In 2024 we intend to go to Cleethorpes to do a walk for Autism and provide our usual usual activities for the year but also add Halloween activities.

**Report of the Board of Trustees
For the year ended 31 December 2023**

Trustees Responsibilities

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

Statement of disclosure of information to Independent Examiner


We, the Trustees of the charity who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ☉ there is no relevant information of which the charity's Independent Examiner is unaware; and
- ☉ we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

By order of the Board

Patricia Ebbs
Chairperson

Date:


25/9/25

Independent Examiner's Report to the Members of Magic Moments for Autistic Kids

I report on the accounts of Magic Moments for Autistic Kids for the period ended 31 December 2023, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

2. the accounting records were not kept in accordance with section 130 of the Charities Act; or
3. the accounts did not accord with the accounting records; or
4. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy Limited
4-6 Roberts Street, Scunthorpe
North Lincolnshire, DN15 6LZ



Date: 29/9/25.

Statement of Financial Activities **For the year ended 31 December 2023**

		2023		2023		2023	2022		2022
	Notes	Unrestricted	Funds	Restricted	Funds	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£	£	£
Income:									
Donations, Grants and Legacies	2	18,634	34,264		52,898		15,123	33,175	48,298
Income from Charitable Activities	3	15,736	-		15,736		15,520	-	15,520
Income from other Trading Activities	4	26,280	-		26,280		20,943	-	20,943
Investment Income		78	-		78		15	-	15
Total Income		60,728	34,264		94,992		51,601	33,175	84,776
Expenditure:									
Costs of Charitable Activities	5	46,029	33,556		79,585		39,056	31,474	70,530
Costs of Generating Funds	6	8,888			8,888		7,895		7,895
Total Expenditure		54,917	33,556		88,473		46,951	31,474	78,425
Net Income/(Expenditure) before Transfers		5,811	708		6,519		4,650	1,701	6,351
Transfers between Funds		(63)	63		-		(1,059)	1,059	-
Net Income/(Expenditure) before other recognised Gains and Losses		5,748	771		6,519		3,591	2,760	6,351
Net Movement in Funds		5,748	771		6,519		3,591	2,760	6,351
Total funds brought forward at 01 January		46,509	14,331		60,840		42,918	11,571	54,489
Total Funds Carried forward at 31 December		52,257	15,102		67,359		46,509	14,331	60,840

The notes on pages 11 to 13 form part of these financial statements.

Statement of Assets and Liabilities
For the year ending 31 December 2023

	Notes	2023	2022 £
Monetary Assets			
Current Account (Barclays)		60,285	51,578
CAF Account		5,015	7,296
CAF Account		1,574	1,508
Petty Cash		147	120
PAYE Debtor		338	338
Total Monetary Assets		<u>67,359</u>	<u>60,840</u>
Comprising:			
Restricted Funds		52,257	46,509
Unrestricted Funds	7	15,102	14,331
		<u>67,359</u>	<u>60,840</u>
Non Monetary Assets and Liabilities			
Fixed Assets for the Charity's use (at cost)			
Equipment		<u>19,639</u>	<u>19,639</u>
		-	-
Debtors			
Sundry Debtors		-	-
		-	-
Creditors			
Accounts Fee		<u>696</u>	<u>696</u>

These financial statements were approved by the committee on 25/9/25 and signed on its behalf by:

Patricia Ebbs Mrs Patricia Ebbs, Chairperson
Alyson Rocks Mrs Alyson Rocks, Treasurer

The notes on pages 11 to 13 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 December 2023

1. Basis of Preparation

These accounts have been prepared on a receipts and payment basis in line with guidance for a charity of this size.

The comparatives are for the year ended 31 December 2022

2. Grants, Donations and Legacies

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Grants	-	34,264	34,264	-	33,175	33,175
Donations	18,634	-	18,634	15,123	-	15,123
Legacies	-	-	-	-	-	-
	<u>18,634</u>	<u>34,264</u>	<u>52,898</u>	<u>15,123</u>	<u>33,175</u>	<u>48,298</u>

3. Income from Charitable Activities

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Membership	2,455	-	2,455	3,157	-	3,157
Sumup	-	-	-	5,554	-	5,554
Activates	4,910	-	4,910	1,435	-	1,435
Fundraising Events	4,665	-	4,665	5,304	-	5,304
Miscellaneous	3,706	-	3,706	70	-	70
	<u>15,736</u>	<u>-</u>	<u>15,736</u>	<u>15,520</u>	<u>-</u>	<u>15,520</u>

4. Income from Trading Activities

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Café	12,400	-	12,400	-	-	-
Charity Shop	13,880	-	13,880	-	-	-
Café & Charity Shop	-	-	-	20,443	-	20,443
	<u>26,280</u>	<u>-</u>	<u>26,280</u>	<u>20,443</u>	<u>-</u>	<u>20,443</u>

Notes to the Financial Statements

For the year ended 31 December 2023

5. Costs of Charitable Activities

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Wages	15,801	25,000	40,801	12,985	-	12,985
Volunteer Expenses	-	2,565	2,565	-	-	-
Grant Expenditure	-	2,355	2,355	-	31,474	31,474
Activities	12,467	1,872	14,339	5,478	-	5,478
Rent & Room Hire	-	-	-	1,260	-	1,260
Heat, Light & Water	3,409	1,764	5,173	4,358	-	4,358
Telephone & Internet	837	-	837	819	-	819
Postage & Stationery	1,728	-	1,728	2,598	-	2,598
Insurance & Licence's	1,225	-	1,225	1,888	-	1,888
Accounts & Payroll Fees	986	-	986	573	-	573
Fundraising	1,152	-	1,152	-	-	-
Equipment & Maintenance	6,067	-	6,067	8,620	-	8,620
Advertising & Marketing	897	-	897	-	-	-
Training	120	-	120	-	-	-
General	1,129	-	1,129	-	-	-
Bank Charges	211	-	211	477	-	477
	46,029	33,556	79,585	39,056	31,474	70,530

6. Costs of Generating Funds

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Café	8,888	-	8,888	7,875	-	7,875
Charity Shop	-	-	-	20	-	20
Total Income	8,888	-	8,888	7,895	-	7,895

Notes to the Financial Statements

For the year ended 31 December 2023

7. Restricted Funds

	Opening Balance	Income	Payments	Transfer	Closing Balance
	£	£	£	£	£
Food Parcel	891	-	(920)	29	-
National Lottery	12,039	32,500	(29,437)	-	15,102
Youth Grant	726	-	(759)	33	-
Humber Active	675	-	(676)	1	-
NLC	-	1,764	(1,764)	-	-
	14,331	34,264	(33,556)	63	15,102

A brief description of the Restricted Funds is given below:

Food Parcel's to be delivered to community.

National Lottery provided restricted funding to support the outreach project. Funds to be spent on wages, volunteer expenses and activity costs.

Youth Grant – funds to be spent on activities

Humber Active – funds to be spent on activities

North Lincolnshire Council provided restricted funding to contribute to the charity Heat & Light.

8. Related Party Transactions

During the year the charity has the following related party transactions with its trustees:

Person Paid	Amount	Details	Related Party & Relationship
L M Cryer	£18,540	Wages	E Cryer - Civil Partnership

9. Payment to Trustees

No Trustees received any expenses during this financial year.