

Amended



**The Autscape Organisation
(a charitable company limited by guarantee),
trading as Autscape**

Trustees Annual Report

for the period 1st October 2022 to 30th September 2023

(Contains Directors' report)

(Financial Statements attached)

Contact us:

Phone: +44 (0) 7511 774 654

Email: info@autscape.org

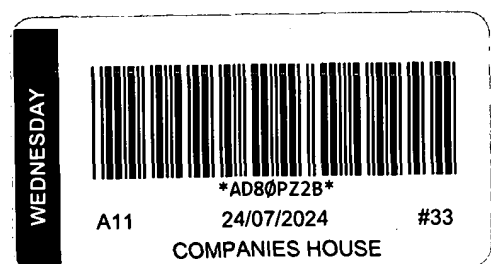
Web: www.autscape.org

Charity registration no. 1141913

Company registered in England and Wales no. 7325467

Registered office: 101 Broad Park Road, Henley Green, Coventry, CV2 1DB

June 2024



Objectives

Autism touches the lives of millions of people in the UK. The Autscope Organisation (hereafter referred to by its trading name, Autscope) is principally engaged in organising the Autscope conference, held annually during the summer, which seeks to provide respite, support, information and education to autistic people. It was created by autistic people for autistic people to come together and experience a positive and accepting environment.

At Autscope, autistic people are fully included without having to adjust to the expectations of mainstream society. Presentations do not focus on how autistic people must be fundamentally changed in order to be acceptable. [<https://www.autscope.org/about/concept>]

Autscope's main source of funding is through the fees paid by conference participants, but we also seek donations and grant funding in order to facilitate access to Autscope's services among our target beneficiaries – the majority of whom have incomes significantly below the national average¹.

The charitable objectives of Autscope are:

1. to provide respite and support for autistic people by (i) organising retreat-style conferences at which autistic people can learn, engage in activities, socialise and relax in an autistic-orientated environment and (ii) generally providing them and their families and carers with information, advice and other forms of assistance;
2. to advance the education and awareness of the public in all matters relating to autism and in particular to increase public awareness of the challenges faced by, and the general circumstances of, autistic people and their families, thus encouraging increased acceptance and support of autistic people in the community;
3. to advance and promote the education of autistic people in self-advocacy and in those issues which are of particular interest and/or relevance to autistic people; and
4. to do such other charitable activities for the benefit and/or support of autistic people as the directors in their discretion shall decide.

The main activities undertaken to further the charity's purposes for the public benefit are points 2 and 3 above.

All trustees confirm they have regard to the Charity Commission's guidance on public benefit.

¹ Redman et al. (2009). Don't Write Me Off: Make the system fair for people with autism. London: National Autistic Society.

Activities

Organising a conference

During the year, the board of directors met monthly to consider the strategic direction of the organisation and make decisions on matters arising. They also established an organising committee overseen by the board but delegated with the responsibility for organising the 2023 Autscope conference. The organising committee was led by an Event Manager with a core team of managers and other volunteers.

It was decided that the event should keep the online element due to its success and the ability to reach a wider audience. In line with Autscope's mission we managed to design and create two environments where the schedule, social structure and presentation topics encouraged the full participation of autistic people either in person or from the comfort of their own homes.

Venue. The board decided on The Hayes Conference Centre in Alfreton, Derbyshire, which had proved successful the previous year. It had good accessibility as well as a lot of single rooms and en-suites which were increasingly in high demand. It also had good links to rail stations and airports. Although this is a more expensive venue than the board would have liked it is currently the only venue that can cater for our growing numbers and has the facilities we require that is affordable. Covid unfortunately changed the venue landscape and options available to us with many venues closing down or repurposing themselves. The board are aware that finding new venues will be a challenge in the future. Nevertheless, the board considered The Hayes good value in that it could meet the needs of our growth and the higher expectations of participants. For an en-suite room either single or shared it cost £370 per person.

The Hayes Conference Centre also had a variety of good communal areas with the accommodation being attached. There were plenty of ground floor rooms and adapted rooms as well as family rooms with a variety of options. The conference centre was also surrounded by gardens with a seated terrace, lakeside area and it also had a bar.

This venue proved to be well liked with the communal areas for socialising providing plenty of scope for different activities. Though a little larger than most of our other venues it did mean more walking than usual for participants to access some of the activities but on the whole this was not a problem. The larger grounds with the lake also provided a relaxing place for those that enjoyed walking and due to excellent weather people were able to take advantage of the lawns and terrace well into the evening. The food was also generally well liked and of a high standard with special diets catered for but we encountered a few problems with service though the staff were pleasant and helpful and quickly on hand to sort out any problems.

Transport. The Hayes Conference Centre was only a short journey from Alfreton station which has good connections to mainline stations so we decided to provide transport to and from Alfreton and assist people with taxis if they wanted to go to mainline stations directly. We hired a 17 seat minibus and transported people ourselves as it was unfeasible to hire a coach service due to limited providers close to the area and their availability. It had also proved successful the previous year though we found providing a service to Derby station as well as Alfreton was unnecessary. We were unable to charge for this but many people willingly donated to Autscope which offset the cost.

Costs. Participant registration costs were another key issue considered by the directors. The vast majority of the registration fees paid by Autscope participants cover the cost of hiring the conference venue, including accommodation and catering. Autscope does not seek to make money from the annual conference. Rather, the final fees are set by the Directors with the aim of breaking even. Nevertheless, the Board must ensure that the costs of attending the conference are within the reach of potential participants.

Even though the 2023 venue was fairly expensive the conference was good value for money as we were able to provide en-suite rooms and good facilities. It offered access to a residential 3-day conference with full board for £370. We also had a bursary fund for people on low incomes.

We also added the fourth optional day for an additional £100. This was a relaxation day without any programme so it didn't disadvantage those who could not afford to stay.

For people who were only able to attend the online event we charged £10 which the board considered to be good value considering it gave them access to all the main presentations and online social space.

Registration. This time we opened registration on a first come first served basis as we knew we had a big venue to fill and it was unlikely that anybody would lose out on a place by booking later. We could keep registration open until numbers were required by the venue 2 weeks before the event.

Publicity. Autscope 2023 was publicised in as many places as we could find, and we utilised Facebook and other online facilities as much as possible. The level of promotion for Autscope 2023 appears to have been adequate to achieve an increase in numbers registering for the conference. Autscope may need to consider advertising wider in future years if they are to stay with a bigger venue.

Merchandise and sensory equipment. This year the board did not purchase any new sensory equipment but they renewed some of the smaller items using for keeping people entertained in the lounge area. A small selection of sensory toys and glow products alongside some soft toys were available to purchase and we had some T-shirts, teddies and hats with the Autscope logo on them which were very popular.

Achievements and performance

The Autscope 2023 Conference

In 2023, Autscope held its 19th annual conference on 31st July - 3rd August at The Hayes Conference Centre, Alfreton, Derbyshire. This was a live event with an on-line element for which we used Zoom with additional content on Discord.

This year's theme was 'Advocacy and Autonomy' which was a purposely broad theme intended to explore how the autistic community can advocate for themselves, what support we do/don't need,

and protect themselves from society at large. We had presentations and workshops and these were live streamed where possible to the on-line participants. Unfortunately, due to technical issues we were unable to live stream as well as we had hoped and as a result the board made the decision to refund participants who had signed up for the online only conference.

The live event was attended by 330 participants with the majority attending for the full residential event and a 36 just attending for the day. This included autistic and non-autistic adults, their children and carers. Of these, 86 also booked for the additional day. We also had a further 77 join us for the online only event. This is the largest number of people to have attended an Autscope conference since they began in 2005. While this number attests to the resounding success of Autscope, it is a continuing challenge to try and find venues that meet the needs of mobility impaired participants and are fully accessible whilst still maintaining reasonable costs for all.

Autscope 2023 ran for three days during which there were workshops, leisure activities and social opportunities. All of these activities were specifically oriented to the needs and preferences of autistic people, in line with Autscope's core mission. A fourth day was optional for relaxing and winding down.

The Programme. The programme included an excellent set of well-attended and engaging lectures, workshops, and discussions, with a substantial majority of autistic presenters, some new to Autscope (see Box 1). With the theme of 'Advocacy and Autonomy', the programme included topics such as how autistic community members can speak up for themselves and others, what we can and can't do individually/collectively, and what we can offer to the autistic community, and society at large.

Presentations were accepted on a competitive basis out of a range of proposals. As in previous years, formal programme lectures came with opportunities for both structured and informal discussion between participants. Full details of Autscope 2023 are available on our website at: www.autscope.org.

In addition to the programme of presentations, Autscope also had a diverse range of leisure and social activities. These included our very popular "Sparklies in the Dark" where many people come together to enjoy their love of coloured lights. We also had opportunities to showcase talents in the entertainment evening, plus lightning talks in which participants can share a topic of interest for 5 minutes. Volunteers also ran a quiz night and a recreation of the TV show Countdown. People were also able to join home groups enabling participants to get to know each other better and we extended as many social activities as possible to the on-line participants who also had use of Discord.

Box 1: Autscope highlights

Yo and Josh talked about supported decision making and advocating to increase autistic autonomy. They started by pointing out that autistic people are at risk of being judged to be incapable of making decisions about their lives and how the current legal frameworks in England and Scotland result in decisions being taken for rather than by some autistic people. They went on to say that change is on the horizon, due to the influence of Article 12 UNCRPD, which states that disabled adults should never have the legal right to take their own decisions taken away because of their disability. They then went on to discuss what we know, from research and collective autistic experience, about autistic decision-making and share examples of supported decision-making. They wanted to encourage collective advocacy for effective supported decision-making, within the existing legal frameworks, and with an eye to future progress. In particular, they highlighted the potential of autistic people acting as 'decision supporters' to support other autistic people in autistic friendly ways to make more of their own decisions and increase their autonomy.

Pavan gave a workshop on autistic advocacy in an online world. It was designed to support participants with advocacy and how to make a difference in the online world on online platforms like social media. Participants learnt various skills like making posts more accessible, self-advocacy, and how to make a more positive impact on social media and other online platforms. They also learnt how to stay safe when advocating online, how to avoid burnout when doing online advocacy, knowing when to take a break, as well as familiarising with the features of social media to help keep safe. They also pointed out that online advocacy isn't just social media, it can also be blogging or making videos on YouTube. The aim being to support autistic people with feeling more confident about online advocacy

Kalen and Rin gave a presentation on portal proofing your life: Neurodivergent strategies for independence. They began by asking 'Do you find that stuff just 'goes missing'? You took your shoes off by the door and now only one of them is there. This is due to portals. Portals appear in random places and disappear things completely or transport them somewhere unexpected. Small things like pens, keys and phones are most vulnerable, but money, shoes and swimming kits are also prone to disappearing. Neurodivergent (autistic, ADHD, etc.) people are especially vulnerable to portals in their environment and when you get a lot of neurodivergent people in one household it can be pretty chaotic! As a parent and child duo they gave a range of tips and tricks for neurodivergent living such as the 'portal-proof box' which may help reduce the occurrence and impact of portals on a person's life.

Fundraising

Autscope continued to be part of the Give As You Live and PayPal Giving Fund fundraising platforms in order to capture a small but potentially steady stream of donations.

Give As You Live is a fundraising platform for UK charities and their supporters. To make donations on purchases, shoppers just need to sign up to Give As You Live, select The Autscope Organisation as their favourite charity, install a Give As You Live program on their computer, start shopping, and the money (up to 10% of the total online purchase) is donated to the charity.

PayPal Giving Fund helps people support their favourite charities online and helps charities raise funds through PayPal, eBay and other technology platforms.

Autscope raised £15.38 through Give As You Live and £276.01 via PayPal Giving Fund during the reporting period. When added to the generous amount of donations from individuals, the total amount raised during the reporting period was £1,428.39.

Online lists

Autscape has a 'Community' mailing list with moderators and this is popular with a portion of people who have attended Autscape at various times to discuss the conference, share things of interest relating to Autism in general, and maintain social links as an extension of the networking opportunities the Autscape conference provides. It is also a place where people who cannot get to a conference can communicate with other autistic people in a safe on-line environment.

Autscape also runs various sub committee lists in order for people to become actively involved in organising the conference. The most popular is the programme sub committee where proposals to present at the next conference are discussed.

Membership

Attendance at our annual conference or participating in any aspect of Autscape is not dependent on being a member.

The current membership fee is set at £5.00 and members receive information via our members list and announce list. Members who book a place at our annual conference also receive a £5.00 discount on the fee.

Membership stood at 170 people as of 30th September 2023, compared with 142 people as of 30th September 2022.

Facebook/Twitter

The board also continued to develop its Facebook page to promote and relay information about The Autscape Organisation. This is administrated by a board member and is increasing its followers. We also use Twitter which is generally most active during and just after the conference.

Collaboration

The board have continued Autscape's membership of the European Council of Autistic People. Although this cost £185.61, the board were able to take advantage of the Zoom subscription enabling Autscape to provide a professional online conference to a large number of people. Autscape is represented on the EUCAP board and therefore able to take part in discussions and be informed of issues affecting the European community.

We also collaborated with a group representing people of colour with a view to making Autscape more supportive and better able to meet the needs of people who would like to attend our conference.

Technology

We have continued to develop the Autscape website and we used Ticket Tailor for the conference booking system. We also utilised Zoom and Discord for the conference.

Organising committee

The board set up a dedicated organising committee for the Annual Autscope conference who reported regularly to the board through the Event manager so they could monitor the progress. The organising committee had experienced Autscope conference organisers but they were also able to bring in as many volunteers as required to help with various tasks.

Policies

The board made some minor amendments to the Booking policy to make it easier for the registrar to process bookings.

The board also reviewed the complaints policy and gave authority for the Management committee of an event to handle complaints made about the event up to 60 days after the event and at the event. Previously all complaints had come straight to the board but it was felt that the board were not always the best placed to deal with complaints, particularly minor ones at an event. The policy allows for more serious complaints to still escalate up to the board if necessary.

Bursary Scheme

The board introduced its first Bursary scheme for the Autscope 2018 conference. The aim being to make Autscope accessible to people who would otherwise not be able to afford to attend.

The bursary fund carried forward from the end of the 2022 reporting period was £2000.

The bursary committee considered all applications and we used the whole of the fund granting bursaries to the 17 people who asked for one with amounts ranging between £50 and £200.

Summary

This was our second live event following Covid restrictions and as the first one was close to Covid restrictions being lifted we hoped for an increase in numbers. We achieved this and also managed to maintain quite a high amount of people coming to the online only event. This means we can have a wider benefit to society as a whole in that we can reach and educate people who for one reason or another are not able to attend the live event. Unfortunately we did encounter some technical difficulties including a cyber attack which was beyond our control, which meant the people online missed some of the presentations. Following the event, the board decided it was unfair to charge people who were impacted by this so we refunded all the online fees. Even so the live event was a great success and we are hope that we can continue to build on this in the future.

Financial review

Treasurers report

Autscape has continued to make sure its financial procedures are of a high standard and by close monitoring it makes changes to its procedures as and when necessary.

In 2022, Autscape was able to return to hosting an in-person event. This was well attended but since Covid restrictions had only recently been lifted there was still some trepidation around mixing with large groups and therefore the overall attendance was too low to break even.

In 2023, Autscape also made a small deficit, due to lower-than-expected numbers, and higher costs.

Going forward, Autscape has to ensure that fees are sufficient to keep Autscape solvent, whilst also trying to raise funds in the longer term.

This, along with the fact that the two previous years were online only and brought in little income, means the board need to take great financial care in the upcoming year.

Also contributing to income were the regular contributions Autscape receives from its chosen fundraising platforms, for which you can refer to the fundraising report for further details, and also the generous donations of Autscape attendants and members.

Accounts / Financial

The total assets held at the end of the financial period was £27,432. For comparison, the state of all funds at the end of the previous year was £29,143.

Reserves Policy

The reserves exist so that the charity is able to continue even if there is some expenditure that is unplanned. However, reserves are harmful if they are allowed to build up without limit instead of being spent on charitable activities.

There is balance to be made between the goals of making the charity robust and not holding on to excessive funds. Autscape has a simple reserves policy - it aims for the reserves to be between two limits. If the reserves fall under the lower limit, or above the higher limit, the board have to take action to increase or decrease the reserves as appropriate.

The reserves are currently set at £5000 for the lower limit and £8000 for the higher limit. The free reserves held at the end of the financial period were £1,672 after designating £25,760 for deposits for events in 2024 and 2025. The board recognises the need to increase reserves to aid cash flow and long term financial viability.

Structure, governance and management

Governing document

The Autscope Organisation (Autscope) is a company limited by guarantee and governed by its Memorandum & Articles of association dated July 2010. The Autscope Organisation is registered as a Charity with the Charity Commission.

Constitution and recruitment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Board. Under the requirements of the Memorandum and Articles of Association members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Board members are elected to roles by the board and with the exception of the Chair and Vice Chair who are elected annually, they will usually remain in that role until their time on the board expires.

Changes to the board

There were no changes to the directors and their roles at Autscope between October 2022 and September 2023

Chair/Company Secretary/Treasurer. In September 2022 James Pelham remained as chair and Martijn Dekker remained as vice-chair. Richard Chandler remained as the Treasurer and Elaine Binhammer remained as Company Secretary.

The Board would like to thank all of the people who generously donated to Autscope, those who contributed to our subcommittees, working groups, plan list, and those who assisted at the conference itself.

Reference and administrative details

Full name The Autscope Organisation

Registered charity number 114913

Registered company number 07325467

Principal address and Registered Office

101 Broad Park Road
Henley Green
Coventry
CV2 1DB

Directors at the time of the report

Kacey Clark, Chair
James Pelham
Martijn Dekker, Vice Chair
Richard Chandler, Treasurer
Patricia Jubb, Honorary Secretary
Heta Pukki
Elaine Binhammer, Company Secretary

Company Secretary at the time of the report

Mrs Elaine Binhammer

Directors who served during the financial year

Elaine Binhammer, Company Secretary
Martijn Dekker, Vice Chair
James Pelham, Chair
Heta Pukki
Patricia Jubb, Honorary Secretary
Richard Chandler, Treasurer
David Singh
Kacey Clark
Georgina Watts

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

Responsibilities of the Trustees

Company law 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 surplus or deficiency for the year then ended.

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

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 or other irregularities.

Small company provisions:

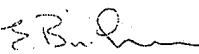
This report has been prepared in accordance with FRS102 SORP with the special provisions for small companies under the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed  Dated 23rd June 2024

Elaine Binhammer, Company Secretary

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 September 2023

I report on the financial statements of The Autscape Organisation for the year ended 30 September 2023, which are set out on pages 13 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Jim Dodds
33 The Glebe
Morpeth
NE61 6HW



Date: 22 July 2024

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 September 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	5	1,428	-	1,428	3,844
Charitable activities					
Grants and contracts	6	97,802	-	97,802	87,076
Investments	7	149	-	149	66
Total income		99,379	-	99,379	90,986
Expenditure on:					
Charitable activities					
Operation of the charity	8	101,090	-	101,090	89,489
Total expenditure		101,090	-	101,090	89,489
Net movement of funds		(1,711)	-	(1,711)	1,497
Reconciliation of funds					
Total funds brought forward		29,143	-	29,143	27,646
Total funds carried forward		27,432	-	27,432	29,143

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 15 to 19 form an integral part of these accounts.

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

Charity Number 1141913

Company Number 7325467

BALANCE SHEET

As at 30 September 2023

	Notes	£	Total 2023 £	£	Total 2022 £
Current assets					
Debtors	13	1,637		21,277	
Cash at bank and in hand	14	27,195		8,566	
Total current assets		28,832		29,843	
Creditors: amounts falling due within one year	15	(1,400)		(700)	
Net current assets			27,432		29,143
Total assets less current liabilities			27,432		29,143
Total net assets or liabilities			27,432		29,143
Funds of the charity					
Unrestricted income funds			27,432		29,143
Restricted income funds			-		-
Total funds			27,432		29,143

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 15 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on: 19 July 2024

and are signed on its behalf by:

Richard Chandler
Treasurer

Richard Chandler
Richard Chandler (Jul 19, 2024 12:26 GMT+1)

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2023

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Autscape Organisation meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £27,432 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2023

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of delivering a conference and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

THE AUTSCAPE ORGANISATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
5 Donations and legacies				
Donations and gifts	1,428	-	1,428	3,844
	<u>1,428</u>	<u>-</u>	<u>1,428</u>	<u>3,844</u>
6 Charitable activities				
Autscape 2022 event fee income	-	-	-	87,076
Autscape 2023 event fee income	96,842	-	96,842	-
Membership fees	850	-	850	-
Income from product sales	110	-	110	-
	<u>97,802</u>	<u>-</u>	<u>97,802</u>	<u>87,076</u>
7 Income from investments				
Bank interest	149	-	149	66
	<u>149</u>	<u>-</u>	<u>149</u>	<u>66</u>

Income was £99,379 (2022: £90,489) of which £99,379 was unrestricted or designated (2022: £90,489) and £0 was restricted (2022: £0).

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 Charitable activities				
<u>Direct costs</u>				
Autscape 2022 venue hire	-	-	-	80,744
Autscape 2023 venue hire	91,389	-	91,389	-
Other event costs	2,433	-	2,433	393
Event childcare costs	1,875	-	1,875	1,825
Event minibus hire	2,483	-	2,483	2,208
Travel costs	-	-	-	13
<u>Support costs</u>				
Sales and marketing	1,744	-	1,744	473
Office cost	92	-	92	1,385
IT costs	187	-	187	27
Insurance	127	-	127	601
Bank charges and fees	60	-	60	1,120
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	700	-	700	700
	<u>101,090</u>	<u>-</u>	<u>101,090</u>	<u>89,489</u>

Expenditure on charitable activities was £101,090 (2022: £89,489) of which £101,090 was unrestricted or designated (2022: £89,489) and £0 was restricted (2022: £0).

THE AUTSCAPE ORGANISATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2023

9 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	700	700
	<u>700</u>	<u>700</u>

There were no other fees paid to the examiner (2022: £nil)

10 Analysis of staff costs, and the cost of key management personnel

The Charity does not currently employ any staff.

The key management personnel of the charity, comprise the Trustees.

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

12 Corporation 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 objectives.

13 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Prepayments	1,637	21,277
	<u>1,637</u>	<u>21,277</u>

14 Cash at bank and in hand

	2023 £	2022 £
Short term deposits	25,066	5,055
Cash at bank	2,129	3,511
	<u>27,195</u>	<u>8,566</u>

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For the year ended 30 September 2023

15 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Accruals		
Independent examination of accounts	1,400	700
	<u>1,400</u>	<u>700</u>

16 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

17 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	29,143	99,379	(101,090)	-	27,432
Totals	<u>29,143</u>	<u>99,379</u>	<u>(101,090)</u>	<u>-</u>	<u>27,432</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' after allowing for designated funds.

18 Capital commitments

As at 30 September 2023, the charity had no capital commitments (2022 -£nil).

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Cash at bank and in hand	27,195	-	27,195
Other net current assets/(liabilities)	237	-	237
	<u>27,432</u>	<u>-</u>	<u>27,432</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Cash at bank and in hand	8,566	-	8,566
Other net current assets/(liabilities)	20,577	-	20,577
	<u>29,143</u>	<u>-</u>	<u>29,143</u>