

CESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales · Charity number 1149624

Details

Other names	CESHIRE ASPERGERS PARENTS SUPPORT LTD, CESHIRE AUTISM PRACTICAL SUPPORT, CHAPS
Status	Registered
Legal form	Charitable company
Company number	08262460
Registered	2012-11-06
Register	View on the Charity Commission register

Contact

Address	Sension House Denton Drive Northwich Cheshire CW9 7LU
Phone	03448508607
Email	admin@cheshireautism.org.uk
Website	www.cheshireautism.org.uk

Activities

Objects: TO PROMOTE, PROTECT, MAINTAIN, IMPROVE AND ADVANCE THE PHYSICAL AND MENTAL HEALTH, WELFARE, EDUCATION AND DEVELOPMENT OF AUTISTIC PEOPLE AND PEOPLE WITH RELATED CONDITIONS (WHETHER DIAGNOSED OR NOT) AND THEIR FAMILIES AND CARERS IN CESHIRE AND SURROUNDING AREAS THROUGH (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) THE PROVISION OF SUPPORT, EDUCATION AND PRACTICAL ADVICE.

Activities: To support families with Autism Spectrum Condition or Aspergers Syndrome, whether diagnosed or not, living in Cheshire

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Cheshire East
- Cheshire West & Chester
- Halton
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£378,815	£448,216	-	-
2024-07-31	£242,683	£264,059	-	-
2023-12-31	£428,517	£458,570	-	-
2022-12-31	£507,842	£435,670	£145,555	24
2021-12-31	£369,324	£467,010	-	-

Trustees

Name	Role	Appointed
Gillian Lesley Josephs	Chair	2025-04-02
Amy Stoney		2025-10-06
Dr Nicola Faye Edwards		2025-10-06
James Thomas		2025-04-02
Joanne Thomas		2015-01-15
Shelley Danielle Mulville		2026-02-23

CHESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales - Charity number 1149624

Accounts

REGISTERED COMPANY NUMBER: 08262460 (England and Wales)
REGISTERED CHARITY NUMBER: 1149624

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Cheshire Autism Practical Support Ltd

Cheshire Autism Practical Support Ltd

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for the Year Ended 31 July 2025**

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Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

ChAPS supports autistic individuals and their families across Cheshire West and surrounding areas, regardless of formal diagnosis. The charity adopts a holistic approach, offering a wide range of services for children, adults, and families. These include inclusive activities, training, and practical advice and support. ChAPS also works with schools to raise autism awareness and provide family support.

Significant activities

In August 2024 Petty Pool Trust (charity number 1174082) became the sole member of ChAPS. The business relationship had developed following a review of the charity's priorities and governance in absence of the ChAPS Chief Executive Officer.

Petty Pool have since been strengthening the governance and strategy of the Charity.

Public benefit

All activities are designed to further the charity's objectives and deliver measurable benefit to the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

ACHIEVEMENTS AND PERFORMANCE

Funding & Contracts

During the year, ChAPS continued to strengthen its contract portfolio, securing key funding streams that underpin the charity's financial sustainability and service delivery. Children and Families commissioned service through Cheshire & Merseyside ICB enabled us to deliver essential training and support to families across Cheshire West and Chester.

Adult post-diagnosis commissioned service through Halton & Warrington ICB continued in year. ChAPS delivered a comprehensive package of support for autistic adults across these regions. Providing a 12-week Learning for Life programme, designed to build confidence, understanding, and practical skills following an autism diagnosis. This is complemented by structured Independent Living Skills course, which focuses on developing day-to-day abilities that promote autonomy and wellbeing. In addition, ChAPS facilitated weekly mental health support sessions, offering a safe space for autistic adults to share experiences, explore coping strategies, and receive consistent emotional support. Feedback from participants remains consistently strong and highlights the ongoing need for specialist, community-based neurodiverse support for adults. This contract is due for retender and ChAPS await this decision within the next financial year.

Quote from an attendee:

"I've gone from being the one who "hid behind her mum" when I came to visit the group, to having the confidence and drive to have several volunteer roles within ChAPS and the wider community."

This year also saw a major success with the National Lottery Community Fund award, ChAPS securing continuous funding over the next four years. This investment supports key areas including schools, families, online resources, and parent and professionals training. The Board recognises the importance of developing long-term income generation strategies and strengthening fundraising capacity to sustain these services beyond the funding period.

ChAPS remains a membership charity with a stable income base, and membership provides families with access to a wide range of support, including our experienced support team, subsidised counselling, wellbeing sessions and a host of activities for children, young people, adults, parents and families. We continually review our offer to ensure it remains relevant, beneficial and financially sustainable, including checking the cost of delivering activities against the income generated through memberships. As the cost of living continues to rise, we are actively exploring solutions that will allow ChAPS to maintain the breadth and quality of its current services while ensuring the long-term sustainability of the charity.

Other funding secured during this period included grants from Cheshire West and Chester Carer Breaks and Halton Carer Breaks, enabling us to deliver respite activities for parents and carers residing in these areas. Initiatives provided through this funding included wellbeing-focused sessions such as yoga, tai chi, and mindfulness sessions. Offering valuable opportunities for carers to relax, recharge and enjoy time away from their day-to-day responsibilities.

Support for Mental Health and Wellbeing

ChAPS has strengthened its commitment to accessible wellbeing and mental health support through offering low-cost counselling and wellbeing services, providing an affordable therapeutic option for autistic individuals and their families. Funding secured from Northwich Town Council enabled us to contribute to the cost for individuals with financial barriers to access.

"I can't thank ChAPS enough for the support you have given to me and my family. Throughout our journey on my daughter's "ASD pathway" we have accessed walks at Delamere, counselling for myself, husband and now 2 daughters, attended courses for parents on autism, yoga classes, spoken 1:1 with staff who have lived experience and generally found that there has been support for us if we turn up at the door in a state of upset. We have not been able to access an EHCP needs assessment or get help from CAMHS, but in the meantime ChAPS have been with us all the way. Many thanks, I don't think we would have survived without your help!"

Membership Benefits

Our membership packages provide members with a wide range of services to support autistic individuals of all ages and their families. These include a wide range of social activities, children and youth clubs, access to support team, support groups, wellbeing and counselling support.

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

Member engagement remains key to our charity's focus. In year we have maintained over 600 membership groups - family or adult memberships linked to the charity. We regularly gather feedback from our members to provide us with valuable insight into members' experiences. These findings have directly shaped the design of our offer, including the introduction of summer activities to support families in school holidays and ongoing service improvements.

"The introduction by ChAPS of a holiday club has been amazing. My daughter has been unable to cope in a normal childcare setting so trying to work and juggling her care in school holidays has been extremely difficult. The holiday club is a full day and is totally set up for ASC children. This means I know she will be well cared for by people who understand her needs, I do not need to be worried that she may have a meltdown as they have the tools they need to cope with that. Actually, because the club is designed for ASC children my daughter has had no issues and has thrived in their care."

"The parents meet ups have been really valuable for me and my family. It helped my husband to join me in a supportive environment and to meet others with similar struggles. It is helpful to share experiences, which helps us to support our son. It helps us to refresh, and the head massage is a great way to reduce stress. We plan to come each month and look forward to them."

Marketing and Engagement

ChAPS celebrated its '15th Birthday' this year, in line with these celebrations, we continued to strengthen our fundraising performance and marketing reach. Fundraising activity exceeded expectations, achieving £12,153 reflecting the strong engagement of supporters and the growing visibility of the charity's work.

Significant progress has also been made in digital communications. The new ChAPS website, launched in December 2024 and work has continued this year to refine the site's content and ensure full accessibility.

A major operational development this year is the implementation of the Beacon CRM system, which will become the central platform for managing data relating to members, prospects, schools, fundraisers, suppliers, and wider stakeholders.

Partnerships and Community Engagement

ChAPS continued to strengthen relationships with partners across the community. Activity included working with Storyhouse Chester to explore autism friendly cinema screenings and delivering specialist autism awareness training to Weaver Vale Housing Association, supporting staff to better understand and respond to the needs of autistic residents and employees. These partnerships broaden ChAPS' reach, enhance community inclusion, and reinforce the charity's role as a trusted provider of autism expertise across the region.

ChAPS impact

ChAPS continues to make a significant and lasting impact on the lives of autistic children, young people, adults, and their families across the region. Through a diverse and growing range of services the charity provides vital pathways to understanding, connection and improved wellbeing. Members consistently report increased confidence, reduced isolation, and better access to the right support at the right time. With a strong focus on coproduction, accessibility and lived experience, ChAPS ensures that autistic voices shape service design and delivery. Alongside this, sustained growth in fundraising, digital engagement and professional training has strengthened the organisation's reach and sustainability. production, accessibility and lived experience, ChAPS ensures that autistic voices shape service design and delivery. Together, these developments demonstrate ChAPS' ongoing commitment to creating inclusive, supportive environments where autistic people and their families can thrive.

"ChAPS is our lifeline and without it I know we would be struggling a lot more as a family, there is simply no other support available for parents of ASD children and I am so grateful to the charity for the work it does for us and our daughter."

"I cannot begin to express how much ChAPS has done for my daughter and for our family. Having kids club every other week has enabled her to interact in a safe environment with other children who have similar difficulties. The staff are amazing, kind and caring and she is so much more settled than in any other group activity."

"I was introduced to the post-diagnosis programme and from there my journey into volunteering and supporting others began. I've gone from being the one who "hid behind her mum" when I came to visit the group, to having the confidence and drive to have several volunteer roles within ChAPS and the wider community."

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

FINANCIAL REVIEW

Financial position

The charity reported total income of £378,815 for the year ended 31 July 2025. The comparative period to 31 July 2024 covered only seven months, as ChAPS aligned its financial year end with that of Petty Pool following its transition to becoming an associate organisation of Petty Pool. As a result, the figures are not directly comparable.

Income during the year was generated primarily through charitable activities, which totalled £248,956, together with donations of £115,562. The charity also received other income of £13,741 and investment income of £556. During the year, four months of National Lottery funding were not received due to unforeseen administrative issues which resulted in a temporary gap in funding; however, funding has now been successfully secured for a further 4 years, providing increased financial stability and supporting the continued delivery of the charity's services.

Café sales reduced significantly during the year, which led to the decision to close the café after year end and refocus resources on the charity's core activities and services.

Total expenditure for the year amounted to £448,216, with the majority relating directly to the delivery of the charity's charitable activities and services. The charity continues to prioritise the delivery of high-quality support and the development of programmes in line with its charitable objectives, which has resulted in higher expenditure during the first 18 months of Petty Pool's involvement in strengthening and developing the organisation.

Expenditure during the year also included investment in several new roles to support the future development of ChAPS and strengthen the charity's capacity to deliver its services. In addition, the charity incurred necessary expenditure on consultancy, mandatory training, and health and safety improvements to ensure compliance with statutory obligations and strengthen organisational governance.

Following the year end, the charity relocated to new premises, which is expected to reduce operating costs in the current financial year. The trustees are also focusing on diversifying income streams and pursuing new grant opportunities to support the long-term sustainability of the charity.

The charity's total assets at the year-end were £151,120, comprising cash at bank of £119,980 and debtors of £31,140. The trustees continue to maintain oversight of the charity's financial position and resources to ensure the organisation can effectively deliver its services and charitable objectives.

Financial Outlook

The trustees remain focused on strengthening the charity's financial sustainability while continuing to expand and develop its services. The securing of National Lottery funding for a further 4 years, together with the move to new premises expected to reduce operating costs, provides a positive foundation for the charity's future activities.

The trustees will continue to monitor income generation and expenditure carefully to ensure that the charity is well positioned to deliver its charitable objectives and support the communities it serves.

Reserves

ChAPS aims to maintain unrestricted reserves sufficient to cover three months of core service delivery. However, this has become increasingly challenging due to rising operational costs, including rent at the Northwich premises, and fluctuations in membership income and funding.

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cheshire Autism Practical Support Ltd (ChAPS) is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association dated 22 October 2012, as amended by special resolution on 11 June 2013 and a further amendment on 6th February 2025.

The sole member of ChAPS is Petty Pool Trust.

The charity is overseen by a Board of five trustees who are responsible for the strategic direction and governance of the organisation. Day-to-day operations are delegated to the Head of Service and a dedicated operational team. The trustees meet regularly and are committed to ensuring the charity is run efficiently and effectively. During this period, the Board has recognised the need to strengthen its strategic focus and enhance operational capacity, and has begun working closely with Petty Pool Trust to support governance and long-term planning.

Trustees, who also serve as company directors, are recruited based on identified skills gaps. New trustees receive a structured induction as part of the recruitment process, which includes an overview of the charity's work, its operating context, and their legal responsibilities under charity law. ChAPS is actively seeking to broaden its governance expertise and welcomes support in areas where additional skills are needed.

The trustees govern the charity through a committee structure; all trustees volunteer their time and receive no remuneration.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08262460 (England and Wales)

Registered Charity number

1149624

Registered office

Chaps Autism Ark
Yarwoods Arm
Navigation Road
Northwich
Cheshire
CW8 1BE

Trustees

Christina Jane Ashley Accountant
Gillian Lesley Ann Josephs Retired (appointed 4.4.25)
Olivia Ann Knight Civil Servant
Joanne Thomas Company Director
James Martin Thomas Uk Health And Wellbeing Manager (appointed 4.4.25)
Amy Stoney (appointed 6.10.25)

Independent Examiner

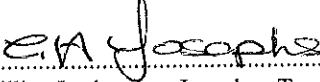
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Approved by order of the board of trustees on 1st April 2026 and signed on its behalf by:



Cheshire Autism Practical Support Ltd

**Report of the Trustees
for the Year Ended 31 July 2025**


.....
Gillian Lesley Ann Josephs - Trustee

**Independent Examiner's Report to the Trustees of
Cheshire Autism Practical Support Ltd**

Independent examiner's report to the trustees of Cheshire Autism Practical Support Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

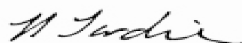
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Hayley Jardine BFP ACA

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: 8 April 2026

Cheshire Autism Practical Support Ltd

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2025**

		Unrestricted fund £	Restricted fund £	Year Ended 31.7.25 Total funds £	Period 1.1.24 to 31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	72,560	43,002	115,562	85,682
Charitable activities	5				
Charitable Activities		154,028	94,928	248,956	149,502
Investment income	4	556	-	556	637
Other income		13,741	-	13,741	6,862
Total		<u>240,885</u>	<u>137,930</u>	<u>378,815</u>	<u>242,683</u>
 EXPENDITURE ON					
Raising funds		-	-	-	2,750
Charitable activities					
Charitable Activities		<u>310,286</u>	<u>137,930</u>	<u>448,216</u>	<u>261,309</u>
Total		<u>310,286</u>	<u>137,930</u>	<u>448,216</u>	<u>264,059</u>
 NET INCOME/(EXPENDITURE)		(69,401)	-	(69,401)	(21,376)
 RECONCILIATION OF FUNDS					
Total funds brought forward		52,289	41,837	94,126	115,502
 TOTAL FUNDS CARRIED FORWARD		<u>(17,112)</u>	<u>41,837</u>	<u>24,725</u>	<u>94,126</u>

The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

**Balance Sheet
31 July 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	10	4,596	-	4,596	3,475
CURRENT ASSETS					
Debtors	11	31,140	-	31,140	49,441
Cash at bank		78,143	41,837	119,980	125,093
		<u>109,283</u>	<u>41,837</u>	<u>151,120</u>	<u>174,534</u>
CREDITORS					
Amounts falling due within one year	12	(130,991)	-	(130,991)	(83,883)
NET CURRENT ASSETS/(LIABILITIES)		<u>(21,708)</u>	<u>41,837</u>	<u>20,129</u>	<u>90,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(17,112)</u>	<u>41,837</u>	<u>24,725</u>	<u>94,126</u>
NET ASSETS		<u>(17,112)</u>	<u>41,837</u>	<u>24,725</u>	<u>94,126</u>
FUNDS					
Unrestricted funds	13			(17,112)	52,289
Restricted funds				41,837	41,837
TOTAL FUNDS				<u>24,725</u>	<u>94,126</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

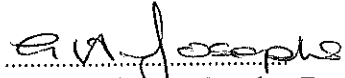
The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

Balance Sheet - continued
31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7th April 2026 and were signed on its behalf by:


.....
Gillian Lesley Ann Josephs - Trustee

The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

Notes to the Financial Statements for the Year Ended 31 July 2025

1. GENERAL INFORMATION

Cheshire Autism Practical Support Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 08262460 and registered charity number 1149624. The registered office is Chaps Autism Ark, Navigation Road, Northwich, CW8 1BE.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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 from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

Cheshire Autism Practical Support Ltd

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 33% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

2. ACCOUNTING POLICIES - continued

Financial instruments

The company 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 company's statement of financial position when the company 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 net asset and settle the liability simultaneously.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Basic financial assets

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

3. DONATIONS AND LEGACIES

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
Donations	<u>115,562</u>	<u>85,682</u>

The following donations and legacies are included within the total income from donations and legacies above:

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £
General Donations	18,673	-	18,673
Membership	53,888	-	53,888
National Lottery	-	43,002	43,002
	<u>72,561</u>	<u>43,002</u>	<u>115,563</u>

	Unrestricted funds £	Restricted funds £	31.7.24 Total funds £
General Donations	18,015	-	18,015
Membership	32,354	-	32,354
National Lottery	-	35,313	35,313
	<u>50,369</u>	<u>35,313</u>	<u>85,682</u>

4. INVESTMENT INCOME

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
Deposit account interest	<u>556</u>	<u>637</u>

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £
Cafe Income	16,231	-	16,231
Fundraising Events	4,973	-	4,973
Mental Health Therapies	6,392	-	6,392
Learning for Life	6,432	-	6,432
Halton Carers	-	2,237	2,237
CWaC Carer Breaks	-	16,691	16,691
Cheshire ICB	-	76,000	76,000
Commissioned Services	120,000	-	120,000
	154,028	94,928	248,956

	Unrestricted funds £	Restricted funds £	31.7.24 Total funds £
Cafe Income	16,867	-	16,867
Fundraising Events	2,341	-	2,341
Mental Health Therapies	5,581	-	5,581
Learning for Life	8,406	-	8,406
Halton Carers	-	2,237	2,237
CWaC Carer Breaks	-	9,737	9,737
Cheshire ICB	-	44,333	44,333
Commissioned Services	60,000	-	60,000
	93,196	56,307	149,502

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
Depreciation - owned assets	77	232
Other operating leases	51,356	23,331
Auditors' remuneration	1,000	1,000
	52,433	25,563

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the period ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the period ended 31 July 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.7.25	Period 1.1.24 to 31.7.24
Administration	22	21
Management	1	1
	23	22

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,369	35,313	85,682
Charitable activities			
Charitable Activities	93,195	56,307	149,502
Investment income	637	-	637
Other income	6,862	-	6,862
Total	151,063	91,620	242,683
EXPENDITURE ON			
Raising funds	2,750	-	2,750
Charitable activities			
Charitable Activities	172,207	89,102	261,309
Total	174,957	89,102	264,059
NET INCOME/(EXPENDITURE)	(23,894)	2,518	(21,376)

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	76,183	39,319	115,502
TOTAL FUNDS CARRIED FORWARD	52,289	41,837	94,126
10. TANGIBLE FIXED ASSETS			Fixtures and fittings £
COST			
At 1 August 2024			51,513
Additions			1,198
At 31 July 2025			52,711
DEPRECIATION			
At 1 August 2024			48,038
Charge for year			77
At 31 July 2025			48,115
NET BOOK VALUE			
At 31 July 2025			4,596
At 31 July 2024			3,475
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.7.25		31.7.24
	£		£
Trade debtors	1,403		21,917
Other debtors	14,475		13,301
Prepayments and accrued income	15,262		14,223
	31,140		49,441

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.7.25	31.7.24
		£	£
Trade creditors		29,034	14,238
Amounts owed to group undertakings		-	15,348
Amounts owed to participating interests		59,380	-
Social security and other taxes		2,189	1,416
Other creditors		2,247	4,254
Accruals and deferred income		38,141	48,627
		<u>130,991</u>	<u>83,883</u>
13. MOVEMENT IN FUNDS			
	At 1.8.24	Net movement in funds	At
	£	£	31.7.25
			£
Unrestricted funds			
General fund	52,289	(69,401)	(17,112)
Restricted funds			
ChAPS Restricted	41,837	-	41,837
	<u>94,126</u>	<u>(69,401)</u>	<u>24,725</u>
TOTAL FUNDS			
 Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	240,885	(310,286)	(69,401)
Restricted funds			
ChAPS Restricted	137,930	(137,930)	-
	<u>378,815</u>	<u>(448,216)</u>	<u>(69,401)</u>
TOTAL FUNDS			

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	76,183	(23,894)	52,289
Restricted funds			
ChAPS Restricted	39,319	2,518	41,837
TOTAL FUNDS	<u>115,502</u>	<u>(21,376)</u>	<u>94,126</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,063	(174,957)	(23,894)
Restricted funds			
ChAPS Restricted	91,620	(89,102)	2,518
TOTAL FUNDS	<u>242,683</u>	<u>(264,059)</u>	<u>(21,376)</u>

14. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution scheme. The assets of which are held separately from the assets of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,558 (2024: £3,403).

15. RELATED PARTY DISCLOSURES

The Charity has incurred costs from an associated charity (Petty Pool) during the year:

Salary recharge £46,835
Petty Pool support costs £12,750

The Charity received income in the year of £9,600 from renting a room to the associated charity.

Cheshire Autism Practical Support Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

16. ULTIMATE CONTROLLING PARTY

The controlling party is Petty Pool.

A charity based in England. Registered charity number 1174082. Registered office address: Petty Pool Outdoor Centre, Pool Lane, Sandiway, Northwich, Cheshire, CW8 2DR..

Cheshire Autism Practical Support Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	115,562	85,682
Investment income		
Deposit account interest	556	637
Charitable activities		
Cafe income	16,231	16,868
Consultancy services	12,824	13,986
Event fundraising	4,973	2,341
Grants	94,928	56,307
Service level agreements	120,000	60,000
	248,956	149,502
Other income		
Room hire	12,015	6,862
Member activities	420	-
Miscellaneous income	1,306	-
	13,741	6,862
Total incoming resources	378,815	242,683
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	-	2,750
Charitable activities		
Wages	121,117	66,430
Social security	6,666	2,557
Pensions	5,558	3,403
Rates and water	1,861	726
Insurance	4,118	843
Light and heat	12,392	6,988
Cafe expenses	7,955	8,311
Motor expenses	5,076	5,376
Repairs	1,199	3,310
Carried forward	165,942	97,944

This page does not form part of the statutory financial statements

Cheshire Autism Practical Support Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
Charitable activities		
Brought forward	165,942	97,944
Educational costs	45,422	41,422
Donations	30	-
Depn of fixtures & fittings	77	232
	211,471	139,598
Support costs		
Management		
Wages	104,904	56,055
Other operating leases	51,356	23,331
Telephone	5,071	2,195
Postage and stationery	640	2,347
Advertising	1,034	1,558
Sundries	710	1,068
Bank charges	1,467	103
Subscriptions	15,487	6,914
Training costs	1,353	776
Cleaning and laundry costs	3,793	3,800
Recruitment costs	-	329
Subcontractors	15,017	7,967
Bank interest	498	1,080
	201,330	107,523
Governance costs		
Accountancy fees	1,224	714
Legal fees	4,643	1,709
Consultancy fees	16,798	11,765
Business support	12,750	-
	35,415	14,188
Total resources expended	448,216	264,059
Net expenditure	(69,401)	(21,376)

This page does not form part of the statutory financial statements

CHESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales - Charity number 1149624

Accounts

Company registration number: 08262460
Charity registration number: 1149624

**CHESHIRE AUTISM PRACTICAL SUPPORT LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2024 TO 31 JULY 2024**

Cheshire Autism Practical Support Ltd
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Cheshire Autism Practical Support Ltd
Company No. 08262460
Trustees' Report For the Period 1 January 2024 to 31 July 2024

The trustees present their report and the financial statements for the period ended 31 July 2024.

Objectives and Activities

Aims and Objectives

ChAPS supports autistic individuals and their families across Cheshire West and surrounding areas, regardless of formal diagnosis. The charity adopts a holistic approach, offering a wide range of services for children, adults, and families. These include inclusive activities, training, and practical advice and support. ChAPS also works with schools to raise autism awareness and provide family support.

Public Benefit

All activities are designed to further the charity's objectives and deliver measurable benefit to the public. The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

During the 2023–24 financial year, ChAPS continued to expand its reach and impact across Cheshire West, Chester, Warrington, and Halton, delivering a wide range of inclusive services for autistic individuals and their families.

In response to member feedback and evolving needs, the charity actioned a refresh of its membership model to strengthen engagement, better understand member priorities, and proactively shape future services. Alongside this, a website redevelopment project was launched to improve accessibility and enhance user experience.

ChAPS offered a growing portfolio of activities tailored to different age groups and needs, including kids' clubs, youth clubs, parent and adult meetups, creative sessions, and physical activities such as climbing, trampolining, and swimming. Animal therapy and anti-gravity yoga were also popular.

Over the year, 525 families and 135 individuals accessed our services, with over 400 people supported each month. 35 adults improved their independent living skills and 16 adults transitioned into employment.

Our counselling service expanded significantly, with more student counsellors joining and increased demand from adult members and carers. We also continued our post-diagnosis support for adults in Halton and Warrington.

Parent training was delivered across Cheshire and Merseyside in partnership with the Autism Hub, Chester. Our Northwich base remained a hub for activities and community engagement, despite some reduction in attendance due to cost-of-living pressures at our community cafe.

In February 2024, ChAPS formally became part of the Petty Pool Trust family, a strategic move that has significantly strengthened the charity's leadership and governance. This partnership has provided ChAPS with access to essential core services, including finance, human resources, and wider operational support, enabling the charity to operate more efficiently and sustainably.

The appointment of a new Head of Service in April 2024 has further enhanced organisational capacity and positioned ChAPS for future growth and development.

ChAPS secured income from a diverse range of sources, including ICB commissioner services, membership fees, donations and fundraising activities. Preparations began to rebid for continuation funding as the current National Lottery grant nears its end.

ChAPS impact

ChAPS' services are a lifeline for autistic individuals and their families, offering practical support, inclusive activities, and emotional wellbeing in a safe and understanding environment. Members consistently share how much they value the charity's personalised approach, the sense of community it fosters, and the confidence it builds. Whether through counselling, clubs, training, or advocacy, ChAPS empowers people to thrive, not just cope, but make a lasting difference in everyday lives.

During this financial period, ChAPS conducted a member survey to evaluate the impact of its services and identify areas for improvement. Members were asked to rate their experiences across key areas aligned with the charity's mission and objectives. The results were overwhelmingly positive:

- 90% feel safe participating in ChAPS services, reflecting high levels of trust and comfort
- 85% expressed high satisfaction and enjoyment of the services provided
- 88% said they were likely to recommend ChAPS to others

...CONTINUED

**Cheshire Autism Practical Support Ltd
Trustees' Report (continued)
For the Period 1 January 2024 to 31 July 2024**

ChAPS impact - continued

- 78% reported improvements in social skills
- 76% experienced increased independence
- 74% gained a better understanding of their child's autism diagnosis

These findings demonstrate strong engagement and satisfaction among members, particularly in areas of safety, enjoyment, and advocacy. The feedback will inform future service development and help ensure ChAPS continues to meet the evolving needs of its community.

Financial Review

Financial Position

Expenditure increased due to cost-of-living pressures, rent, and staffing investments. A website refresh was initiated to improve user experience.

At year-end, ChAPS held (£52,289) in unrestricted reserves. The charity aims to maintain reserves for three months of service delivery.

Joining Petty Pool Trust provided access to core support services including HR and finance. Short-term contract extensions for commissioned services remain a challenge for long-term planning.

Fundraising activities were successfully expanded during the year, with ChAPS being selected as the charity of the year by three organisations, providing valuable financial and promotional support. Themed fundraising events aligned with key dates helped raise awareness and income. Preparations are underway to celebrate the charity's 15th anniversary, marking a significant milestone in its journey.

ChAPS strengthened engagement with wider charity networks, attending sector forums and collaborative groups to share best practices and build partnerships.

Reserves

ChAPS aims to maintain unrestricted reserves sufficient to cover three months of core service delivery. However, this has become increasingly challenging due to rising operational costs, including rent at the Northwich premises, and fluctuations in membership income and funding.

Structure, Governance and Management

Governing Document

Cheshire Autism Practical Support Ltd (ChAPS) is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association dated 22 October 2012, as amended by special resolution on 11 June 2013.

The charity is overseen by a Board of five trustees who are responsible for the strategic direction and governance of the organisation. Day-to-day operations are delegated to the Head of Service and a dedicated operational team. The trustees meet monthly and are committed to ensuring the charity is run efficiently and effectively. During this period, the Board has recognised the need to strengthen its strategic focus and enhance operational capacity, and has begun working closely with Petty Pool Trust to support governance and long-term planning.

Trustees, who also serve as company directors, are recruited based on identified skills gaps. New trustees receive a structured induction from the Chairperson, which includes an overview of the charity's work, its operating context, and their legal responsibilities under charity law. ChAPS is actively seeking to broaden its governance expertise and welcomes support in areas where additional skills are needed.

The trustees govern the charity through a committee structure; all trustees volunteer their time and receive no remuneration.

Reference and Administrative Details

Trustees

Christina Ashley
Gillian Josephs (appointed 04/04/2025)
Olivia Knight
James Thomas (appointed 04/04/2025)

**Cheshire Autism Practical Support Ltd
Trustees' Report (continued)
For the Period 1 January 2024 to 31 July 2024**

Joanne Thomas

Charity Number
1149624

Company Number
08262460

Registered Office
Chaps Autism Ark, Yarwoods Arm
Navigation Road
Northwich
CW8 1BE

Independent Examiner
Accountants247 Limited
Accountants247 Limited
The Heath Business and Technical Park
Block 5, Room 5172
Runcorn
Cheshire
WA7 4QX

**Cheshire Autism Practical Support Ltd
Trustees' Report (continued)
For the Period 1 January 2024 to 31 July 2024**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Joanne Thomas
Trustee
13/10/2025

Cheshire Autism Practical Support Ltd
Independent Examiner's Report to the Trustees of Cheshire Autism Practical Support Ltd
For the Period 1 January 2024 to 31 July 2024

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 July 2024.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Mark Greeve Chartered Accountant
Independent Examiner

Accountants247 Limited
13/10/2025
The Heath Business and Technical Park
Block 5, Room 5172
Runcorn
Cheshire
WA7 4QX

Cheshire Autism Practical Support Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For the Period 1 January 2024 to 31 July 2024

		31 July 2024	31 December 2023		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	50,369	35,313	85,682	119,618
Charitable activities	4	93,196	56,307	149,503	302,680
Investments	5	636	-	636	2,371
Other	6	6,862	-	6,862	3,848
		151,063	91,620	242,683	428,517
EXPENDITURE ON:					
Charitable activities	8	(174,957)	(89,102)	(264,059)	(458,570)
NET EXPENDITURE		(23,894)	2,518	(21,376)	(30,053)
NET MOVEMENT IN FUNDS		(23,894)	2,518	(21,376)	(30,053)
RECONCILIATION OF FUNDS:					
Total funds brought forward		76,183	39,319	115,502	145,555
TOTAL FUNDS CARRIED FORWARD	18	52,289	41,837	94,126	115,502

The notes on pages 10 to 19 form part of these financial statements.

Cheshire Autism Practical Support Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For the Period 1 January 2024 to 31 July 2024

		2023		
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	67,151	52,467	119,618
Charitable activities	4	70,570	232,110	302,680
Investments	5	2,371	-	2,371
Other	6	3,848	-	3,848
		143,940	284,577	428,517
EXPENDITURE ON:				
Charitable activities	8	(12,750)	(445,820)	(458,570)
NET (EXPENDITURE)/INCOME		131,190	(161,243)	(30,053)
NET MOVEMENT IN FUNDS		131,190	(161,243)	(30,053)
RECONCILIATION OF FUNDS:				
Total funds brought forward		(55,007)	200,562	145,555
TOTAL FUNDS CARRIED FORWARD	18	76,183	39,319	115,502

The notes on pages 10 to 19 form part of these financial statements.

Cheshire Autism Practical Support Ltd
Balance Sheet
As At 31 July 2024

				31 July 2024	31 December 2023
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Tangible Assets	13	3,475	-	3,475	-
		3,475	-	3,475	-
CURRENT ASSETS					
Debtors	14	11,978	38,884	49,441	38,884
Cash at bank and in hand		51,511	73,582	125,093	147,247
		63,489	112,466	174,534	186,131
Creditors: Amounts Falling Due Within One Year	15	(14,675)	(70,629)	(83,883)	(70,629)
NET CURRENT ASSETS (LIABILITIES)		48,814	41,837	90,651	115,502
TOTAL ASSETS LESS CURRENT LIABILITIES		52,289	41,837	94,126	115,502
NET ASSETS		52,289	41,837	94,126	115,502

FUNDS OF THE CHARITY			
Restricted Funds		41,837	39,319
Unrestricted Funds		52,289	76,183
TOTAL FUNDS	18	94,126	115,502

For the period ending 31 July 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
On behalf of the board



Joanne Thomas
Trustee
13/10/2025

The notes on pages 10 to 19 form part of these financial statements.

Cheshire Autism Practical Support Ltd
Statement of Cash Flows
For the Period 1 January 2024 to 31 July 2024

	Notes	31 July 2024 £	31 December 2023 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(17,900)	3,730
Interest paid		(1,183)	(1,176)
Net cash (used in)/generated from operating activities		<u>(19,083)</u>	<u>2,554</u>
Cash flows from investing activities			
Purchase of tangible assets		(3,707)	-
Interest received		636	2,371
Net cash (used in)/generated from investing activities		<u>(3,071)</u>	<u>2,371</u>
(Decrease)/increase in cash and cash equivalents		(22,154)	4,925
Cash and cash equivalents at beginning of period	2	<u>147,247</u>	<u>142,322</u>
Cash and cash equivalents at end of period	2	<u><u>125,093</u></u>	<u><u>147,247</u></u>

Cheshire Autism Practical Support Ltd
Notes to the Statement of Cash Flows
For the Period 1 January 2024 to 31 July 2024

1. Reconciliation of expenditure to cash (used in)/generated from operations

	31 July 2024	31 December 2023
	£	£
Net expenditure	(21,376)	(30,053)
Adjustments for:		
Interest expense	1,183	1,176
Interest income	(636)	(2,371)
Depreciation of tangible assets	232	7,759
Movements in working capital:		
Increase in trade and other debtors	(10,557)	(28,884)
Increase in trade and other creditors	13,254	56,103
Net cash (used in)/generated from operations	(17,900)	3,730

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	31 July 2024	31 December 2023
	£	£
Cash at bank and in hand	125,093	147,247

3. Analysis of changes in net funds

	As at 1 January 2024	Cash flows	As at 31 July 2024
	£	£	£
Cash at bank and in hand	147,247	(22,154)	125,093

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements
For the Period 1 January 2024 to 31 July 2024

1. General Information

Cheshire Autism Practical Support Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 08262460 and registered charity number 1149624. The registered office is Chaps Autism Ark, Yarwoods Arm, Navigation Road, Northwich, CW8 1BE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.5. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	33% straight line
---------------------	-------------------

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2.9. Pensions

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

3. Income from Donations and Legacies

	31 July 2024		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	50,369	35,313	85,682
			31 December 2023
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	67,151	52,467	119,618

The following donations and legacies are included within the total income from donations and legacies above:

	31 July 2024		
	Unrestricted funds £	Restricted funds £	Total funds £
Steve Morgan Foundation/DCMS	-	-	-
Woodroffe Benton	-	-	-
Broome Family Trust	18,015	-	18,015
General Donations	-	-	-
Grace Charitable Trust	-	-	-
Other Donations	-	-	-
Sporting Bears	-	-	-
Hartford Golf	-	-	-
Kimberley Cooper Cheshire Membership	32,354	-	32,354
National Lottery	-	35,313	35,313
	50,369	35,313	85,682
			31 December 2023
	Unrestricted funds £	Restricted funds £	Total funds £
Steve Morgan Foundation/DCMS	-	6,466	6,466
Woodroffe Benton	-	1,000	1,000
Broome Family Trust	-	5,000	5,000
General Donations	4,278	-	4,278
Grace Charitable Trust	1,000	-	1,000
Other Donations	2,306	-	2,306
Sporting Bears	2,500	-	2,500
Hartford Golf	1,050	-	1,050
Kimberley Cooper Cheshire Membership	3,011	-	3,011
National Lottery	53,006	-	53,006
	-	40,001	40,001
	67,151	52,467	119,618

The following grants are included within the total income from donations and legacies above:

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

	31 July 2024	31 December 2023
National Lottery	35,313	40,001

4. Income from Charitable Activities

	31 July 2024		
	Unrestricted funds £	Restricted funds £	Total funds £
Cafe Income	16,868	-	16,868
Fundraising Events	2,341	-	2,341
Mental Health Therapies	5,581	-	5,581
Learning for Life	8,406	-	8,406
Halton Carers	-	2,237	2,237
Halton ICB	-	-	-
Warrington ICB	-	-	-
CWaC Carer Breaks	-	9,737	9,737
Cheshire Advocacy	-	-	-
Cheshire ICB	-	44,333	44,333
Commissioned Services	60,000	-	60,000
	93,196	56,307	149,503

	31 December 2023		
	Unrestricted funds £	Restricted funds £	Total funds £
Cafe Income	37,857	-	37,857
Fundraising Events	4,250	-	4,250
Mental Health Therapies	5,644	-	5,644
Learning for Life	13,219	-	13,219
Halton Carers	9,600	-	9,600
Halton ICB	-	65,000	65,000
Warrington ICB	-	65,000	65,000
CWaC Carer Breaks	-	25,609	25,609
Cheshire Advocacy	-	750	750
Cheshire ICB	-	75,751	75,751
Commissioned Services	-	-	-
	70,570	232,110	302,680

5. Investment Income

	31 July 2024	31 December 2023
Bank interest receivable	Unrestricted funds £ 636	Unrestricted funds £ 2,371

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

6. Other Income

	31 July 2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Room Hire	6,862	2,986
Miscellaneous	-	862
	6,862	3,848
	6,862	3,848

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	31 July 2024	31 December 2023
	£	£
Depreciation of tangible fixed assets - owned	232	7,759
	232	7,759
	232	7,759

8. Analysis of Expenditure

	31 July 2024		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
General Activities	187,241	76,818	264,059
	187,241	76,818	264,059
			31 December 2023
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
General Activities	336,414	122,156	458,570
	336,414	122,156	458,570
			31 July 2024

9. Support Costs

	31 July 2024
	General Activities
	£
Employee costs	74,403
Depreciation	232
Interest payable	1,183
Governance costs	1,000
	76,818
	76,818

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

	31 December 2023
	General Activities
	£
Employee costs	111,092
Depreciation	7,759
Interest payable	1,176
Governance costs	2,129
	122,156
	122,156

10. Independent Examiner's Remuneration

	31 July 2024	31 December 2023
	£	£
Independent examination of the financial statements	1,000	1,000
	1,000	1,000
	1,000	1,000

11. Staff Costs

Staff costs were as follows:

	31 July 2024	31 December 2023
	£	£
Wages and salaries	122,484	243,734
Social security costs	2,557	14,481
Other pension costs	3,403	8,150
	128,444	266,365
	128,444	266,365

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the period was as follows:

	31 July 2024	31 December 2023
Administration	20	21
Management	1	1
	21	22
	21	22

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

13. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2024	47,806
Additions	3,707
As at 31 July 2024	<u>51,513</u>
Depreciation	
As at 1 January 2024	47,806
Provided during the period	232
As at 31 July 2024	<u>48,038</u>
Net Book Value	
As at 31 July 2024	<u>3,475</u>
As at 1 January 2024	<u>-</u>

14. Debtors

	31 July 2024	31 December 2023
	£	£
Due within one year		
Trade debtors	21,917	26,709
Other debtors	27,524	12,175
	<u>49,441</u>	<u>38,884</u>

15. Creditors: Amounts Falling Due Within One Year

	31 July 2024	31 December 2023
	£	£
Trade creditors	14,238	-
Other creditors	19,602	3,022
Taxation and social security	1,416	2,837
Accruals and deferred income	48,627	64,770
	<u>83,883</u>	<u>70,629</u>

Cheshire Autism Practical Support Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2024 to 31 July 2024

16. Deferred Income

Deferred income movements in the period were as follows:

	31 July 2024	31 December 2023
	£	£
Balance at the start of the period	48,196	-
Income deferred in the current period	43,952	48,196
Amounts released in income from previous periods	(48,196)	-
Balance at the end of the period	43,952	48,196

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the period the charge to the statement of financial activities in respect of defined contribution schemes was £3,403 (2023: £8,150).

18. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 July 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	76,183	151,063	(174,957)	52,289
Restricted funds				
General Fund	39,319	91,620	(89,102)	41,837
Total funds	115,502	242,683	(264,059)	94,126
	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(55,007)	143,940	(12,750)	76,183
Restricted funds				
General Fund	200,562	284,577	(445,820)	39,319
Total funds	145,555	428,517	(458,570)	115,502

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

21. Company limited by guarantee

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

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

CHESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales - Charity number 1149624

Accounts

COMPANY REGISTRATION NUMBER: 08262460
CHARITY REGISTRATION NUMBER: 1149624

Cheshire Autism Practical Support LTD
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Cheshire Autism Practical Support LTD

Charity registration number 1149624

Company registration number 08262460

Principal office and registered office CHAPS Autism Ark
Yarwoods Arm
Navigation Road
Northwich
CW8 1BE

The trustees

Christina Ashley	(Appointed 21 April 2023)
Deborah Gillett	(Appointed 15 September 2023)
Olivia Knight	(Appointed 21 April 2023)
Leona Sasse	
Joanne Thomas	
James Eager	(Resigned 8 March 2023)
John Campbell	(Resigned 21 November 2023)
Francesca Manca	(Resigned 3 November 2023)
The Reverend Emma Speake	(Resigned 21 April 2023)

Independent examiner Mark Greeve Chartered Accountant

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Structure, governance and management

ChAPS (Cheshire Autism Practical Support Ltd) is a charitable company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 22 October 2012 as amended by special resolution dated 11 June 2013.

The charity has 5 trustees responsible for the strategic direction of the charity with an operational team to ensure the smooth running of the charity on a daily basis. ChAPS will be looking for further support with skills gaps and wider governance advice.

Methods of recruiting and appointing new trustees

The trustees of the charity, who are also the directors of the company are recruited based on skill gaps identified by the existing trustees.

New trustees undergo an induction meeting with the Chairperson to brief them on the charity and the context within which it operates and their legal obligations under charity law.

Organisational structure

The trustees are responsible for the overall strategy and governance of the charity's with devolved responsibility to the CEO for the operations. The trustees govern the charity by means of a committee. All trustees give of their time freely, and no remuneration was paid

Reserves Policy

The charity's policy is to maintain a level of reserves sufficient for a 3-month period of service provision. This has become challenging with the increase in costs due to the cost of living, the rent on the current premises in Northwich and the fluctuations in the membership.

Objectives and activities

ChAPS' objective is to promote and protect the physical and mental health of children, teens and adults on the autism spectrum, whether diagnosed or not. Adopting an holistic approach, we support families who are affected by autism in Cheshire through the provision of support, education and practical advice.

Delivery of public benefit

The trustees have considered how the planned activities, commissioned services and membership model will contribute to the overall aims and objectives they have set, these in turn relaying how benefit is provided to the public.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Achievements and performance

We are proud of the growing range of activities that we offer to our members of different locations and ages. These include children and youth clubs in 3 locations across Cheshire, parent meet-ups across 3 locations and adult meets across 4 locations. These sessions are staffed by team members who have experience working with autistic individuals and their families and offer support and guidance as needed.

Our sporting activities for autistic children remain popular with trampolining and climbing being particular favorites; animal therapy and anti-gravity yoga have also been popular for smaller groups. Families have continued to enjoy sporting activities such as swimming and multi-sports whilst parents/carers have benefited from wellbeing weekends in Northwich and Chester.

In total throughout the year, we delivered 557 activities (of which 52 Virtual activities held) for children, families, adults and parent/carers of which 4242 people attended. We are delighted our services are reaching so many people across Cheshire.

We have continued our work for newly diagnosed adults in Halton and Warrington and soon to be looking at the retendered provision to hopefully continue this work further. This vital service has allowed us to extend our reach and work with a large number of adults that needed support with independence skills, social skills and mental health support. 59 of people engaged with this provision 87% were satisfied with the service.

Our placement counselling service has now become a key part of our offer with more student counsellors requesting to join the programme; this has been matched by the number of adult members and parent/carers needing access to specialist counselling. This is now in a place to potential scale up and offer in other locations.

Parent training for Cheshire and Merseyside is a new addition to the delivery we offer, this programme is from referrals and parents book on to face to face or remote courses. We have worked in partnership with the Autism Hub to delivery the course and received great feedback. 90% said they found the course beneficial.

ChAPS' autism centre in Northwich has regular activities taking place specifically for our autistic members. The onsite café has become a hub for families and visitors but has seen some reduction in numbers over this year, members are sharing that cost of living challenges and transport costs have impact attendance. We continue to work with a number of community groups who use the Northwich hub facilities this includes Vivo, the Deaf Network, Petty Pool in the Community and ARFID Carer Support Group.

Although there have been changes to the leadership of the charity the instability has had little impact on its members. That said there is significant work to do to ensure our services are meeting commissioners needs and delivering the impact set out in the objectives of the contracts.

The Board of Trustees have continued to meet monthly and remain focused on ensuring that the charity is run efficiently and effectively operationally, this focus needs to shift to a more strategic approach and gain strength in the operational capacity. The Board have been working more closely with Petty Pool to support the governance and wider long term strategy.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Financial review

At the year-end, unrestricted reserves stood at £76,183 and restricted funds were £39,319 a total of £115,502.

Note the expenditure regarding the exit of key members of the team, this was agreed at Board level for the benefit of the charity in the longer term.

The trustees' annual report and the strategic report were approved on 17 September 2024 and signed on behalf of the board of trustees by:



Joanne Thomas
Trustee

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Autism Practical Support LTD

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Cheshire Autism Practical Support LTD ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Autism Practical Support LTD *(continued)*

Year ended 31 December 2023

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.

Mark Greeve Chartered Accountant
Independent Examiner

Accountants247 Limited
Room 5172
Block 5
The Heath Business and Technical Park
Runcorn
WA7 4QA

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	67,151	52,467	119,618	239,442
Charitable activities	6	70,570	232,110	302,680	259,713
Other income	7	6,219	–	6,219	8,687
Total income		<u>143,940</u>	<u>284,577</u>	<u>428,517</u>	<u>507,842</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>12,750</u>	<u>445,820</u>	<u>458,570</u>	<u>435,670</u>
Total expenditure		<u>12,750</u>	<u>445,820</u>	<u>458,570</u>	<u>435,670</u>
Net (expenditure)/income and net movement in funds		<u>131,190</u>	<u>(161,243)</u>	<u>(30,053)</u>	<u>72,172</u>
Reconciliation of funds					
Total funds brought forward		(55,007)	200,562	145,555	73,383
Total funds carried forward		<u>76,183</u>	<u>39,319</u>	<u>115,502</u>	<u>145,555</u>

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 10 to 20 form part of these financial statements.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	–	7,759
Current assets			
Debtors	16	38,884	10,000
Cash at bank and in hand		147,247	142,322
		<u>186,131</u>	<u>152,322</u>
Creditors: amounts falling due within one year	17	<u>70,629</u>	<u>14,526</u>
Net current assets		<u>115,502</u>	<u>137,796</u>
Total assets less current liabilities		<u>115,502</u>	<u>145,555</u>
Net assets		<u>115,502</u>	<u>145,555</u>
Funds of the charity			
Restricted funds		39,319	200,562
Unrestricted funds		<u>76,183</u>	<u>(55,007)</u>
Total charity funds	20	<u>115,502</u>	<u>145,555</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2024, and are signed on behalf of the board by:



Joanne Thomas
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(30,053)	72,172
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,759	10,797
Interest payable and similar charges	1,176	–
Accrued expenses/(income)	10,625	(3,623)
<i>Changes in:</i>		
Trade and other debtors	(26,709)	–
Trade and other creditors	43,303	(4,560)
Cash generated from operations	6,101	74,786
Interest paid	(1,176)	–
Net cash from operating activities	<u>4,925</u>	<u>74,786</u>
Net increase in cash and cash equivalents	4,925	74,786
Cash and cash equivalents at beginning of year	142,322	67,536
Cash and cash equivalents at end of year	<u>147,247</u>	<u>142,322</u>

The notes on pages 10 to 20 form part of these financial statements.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is CHAPS Autism Ark, Yarwoods Arm, Navigation Road, Northwich, CW8 1BE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of the company being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General Donations	4,278	–	4,278
Brabners	–	–	–
Mayor Donation	–	–	–
Grace Charitable Trust	1,000	–	1,000
Grey Court Trust	–	–	–
Charities Trust	–	–	–
Arnold Clark Sensory	–	–	–
Steve Morgan Foundation/DCMS	–	6,466	6,466
Barbara Ward Childrens Charity	–	–	–
Sanctuary Housing	–	–	–
Other Donations	2,306	–	2,306
Woodroffe Benton	–	1,000	1,000
Sporting Bears	2,500	–	2,500
Hartford Golf	1,050	–	1,050
Kimberley Cooper Cheshire	3,011	–	3,011
Broome Family Trust	–	5,000	5,000
Grants			
National Lottery	–	40,001	40,001
Subscriptions			
Membership	53,006	–	53,006
	<u>67,151</u>	<u>52,467</u>	<u>119,618</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Donations	4,896	–	4,896
Brabners	8,500	–	8,500
Mayor Donation	1,000	–	1,000
Grace Charitable Trust	1,000	–	1,000
Grey Court Trust	5,000	–	5,000
Charities Trust	2,308	–	2,308
Arnold Clark Sensory	–	1,000	1,000
Steve Morgan Foundation/DCMS	–	25,860	25,860
Barbara Ward Childrens Charity	–	6,000	6,000
Sanctuary Housing	–	1,000	1,000
Other Donations	6,524	500	7,024
Woodroffe Benton	–	–	–
Sporting Bears	–	–	–
Hartford Golf	–	–	–
Kimberley Cooper Cheshire	–	–	–
Broome Family Trust	–	5,000	5,000

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
National Lottery	–	116,071	116,071
Subscriptions			
Membership	54,783	–	54,783
	<u>84,011</u>	<u>155,431</u>	<u>239,442</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cafe Income	37,857	–	37,857
Fundraising events	4,250	–	4,250
Mental Health Therapies	5,644	–	5,644
Learning For Life	13,219	–	13,219
Halton ICB	–	65,000	65,000
Warrington ICB	–	65,000	65,000
CWaC Carer Breaks	–	25,609	25,609
Halton Carers	9,600	–	9,600
Cheshire ICB	–	75,751	75,751
Cheshire Advocacy	–	750	750
	<u>70,570</u>	<u>232,110</u>	<u>302,680</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cafe Income	35,055	–	35,055
Fundraising events	3,913	–	3,913
Mental Health Therapies	7,465	–	7,465
Learning For Life	14,267	–	14,267
Halton ICB	79,349	–	79,349
Warrington ICB	79,349	–	79,349
CWaC Carer Breaks	–	7,316	7,316
Halton Carers	5,000	–	5,000
Cheshire ICB	26,499	–	26,499
Cheshire Advocacy	–	1,500	1,500
	<u>250,897</u>	<u>8,816</u>	<u>259,713</u>

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DWP Kickstart Scheme	–	–	716	716
Bank Interest	2,371	2,371	1,263	1,263
Room Hire	2,986	2,986	5,427	5,427
Miscellaneous Income	862	862	1,281	1,281
	<u>6,219</u>	<u>6,219</u>	<u>8,687</u>	<u>8,687</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Activities	12,750	331,423	344,173
Carer Breaks	–	–	–
Support costs	–	114,397	114,397
	<u>12,750</u>	<u>445,820</u>	<u>458,570</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Activities	330,274	–	330,274
Carer Breaks	–	4,700	4,700
Support costs	100,696	–	100,696
	<u>430,970</u>	<u>4,700</u>	<u>435,670</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
General Activities	344,173	114,397	458,570	430,970
Carer Breaks	–	–	–	4,700
	<u>344,173</u>	<u>114,397</u>	<u>458,570</u>	<u>435,670</u>

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	111,092	111,092	95,328
Finance costs	1,176	1,176	1,824
Governance costs	2,129	2,129	3,544
	<u>114,397</u>	<u>114,397</u>	<u>100,696</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>7,759</u>	<u>10,797</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	243,734	192,852
Social security costs	14,481	26,073
Employer contributions to pension plans	8,150	14,000
	<u>266,365</u>	<u>232,925</u>

The average head count of employees during the year was 22 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administration	21	21
Management	1	2
	<u>22</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	User defined asset £
Cost	
At 1 January 2023 and 31 December 2023	47,806
Depreciation	
At 1 January 2023	40,047
Charge for the year	7,759
At 31 December 2023	47,806
Carrying amount	
At 31 December 2023	–
At 31 December 2022	7,759

16. Debtors

	2023 £	2022 £
Trade debtors	26,709	–
Prepayments and accrued income	2,175	–
Other debtors	10,000	10,000
	<u>38,884</u>	<u>10,000</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	64,770	3,774
Social security and other taxes	2,837	4,425
Other creditors	3,022	6,327
	<u>70,629</u>	<u>14,526</u>

18. Deferred income

	2023 £	2022 £
Amount deferred in year	48,196	–

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,150 (2022: £14,000).

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	(55,007)	143,940	(12,750)	76,183

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	32,368	343,595	(430,970)	(55,007)

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	200,562	284,577	(445,820)	39,319

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund	41,015	164,247	(4,700)	200,562

Cheshire Autism Practical Support LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

21. Analysis of net assets between funds

	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–
Current assets	186,131	186,131
Creditors less than 1 year	(70,629)	(70,629)
Net assets	<u>115,502</u>	<u>115,502</u>

	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,759	7,759
Current assets	152,322	152,322
Creditors less than 1 year	(14,526)	(14,526)
Net assets	<u>145,555</u>	<u>145,555</u>

22. Financial instruments

23. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>142,322</u>	<u>4,925</u>	<u>147,247</u>

CHESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales - Charity number 1149624

Accounts

COMPANY REGISTRATION NUMBER: 08262460

CHARITY REGISTRATION NUMBER: 1149624

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

ACCOUNTANTS247 LIMITED

The Heath Business and Technical Park

Block5, Room 5172

Runcorn Cheshire

UK

WA7 4QA

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2022

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Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
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Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Cheshire Autism Practical Support Ltd
Charity registration number	1149624
Company registration number	08262460
Principle office and registered office	ChAPS Autism Ark Yarwoods Arm Navigation Road Northwich England CW8 1BE

The trustees

Leona Sasse
Joanne Thomas
James Eager
The Reverend Emma Speake Appointed 1/12/2022

Chairperson Joanne Thomas

Accountants

Accountants247 Ltd
The Heath Business and Technical Park
Block5, Room 5172
Runcorn Cheshire
UK
WA7 4QA

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Structure, governance and management

ChAPS (also known as Cheshire Autism Practical Support Ltd) is a charitable company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 22 October 2012 as amended by special resolution dated 11 June 2013.

Methods of recruiting and appointing new trustees

The trustees of the charity, who are also the directors of the company are recruited based on skill gaps identified by the existing trustees.

New trustees undergo an induction meeting with the Chairperson to brief them on the charity and the context within which it operates and their legal obligations under charity law.

Organisational structure

The trustees are responsible for the overall governance of the charity's day to day operations. The trustees govern the charity by means of a committee. The committee must consist of a minimum three officers: the Chairperson, and two other trustees.

All trustees give of their time freely, and no remuneration was paid in the period. Charity status On 31 December 2012 ChAPS, Cheshire Aspergers Parents Support (Charity number 1139460), transferred its net assets to Cheshire Autism Practical Support Ltd, a company limited by guarantee, which was incorporated on 22 October 2012. The company established charitable status on 6 November 2012.

Related parties

During the period there were no transactions with related parties.

Reserves Policy

The charity's policy is to maintain a level of reserves sufficient for a 3-month period of service provision.

Objectives and activities

ChAPS' objective is to promote and protect the physical and mental health of children, teens and adults on the autism spectrum, whether diagnosed or not. Adopting an holistic approach, we support families who are affected by autism in Cheshire through the provision of support, education and practical advice.

**Cheshire Autism Practical Support Ltd
Company Limited by Guarantee**

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Delivery of public benefit

The trustees have considered how the planned activities will contribute to the overall aims and objectives they have set, these in turn relaying how benefit is provided to the public.

Achievements and performance

We are proud of the diverse activities that we offer to our members. These include kids and youth clubs in 3 locations across Cheshire, parent meet-ups across 3 locations and adult meets across 4 locations. Our sporting activities for autistic children remain popular with trampolining and climbing being particular favourites; animal therapy and anti-gravity yoga have also been popular for smaller groups. Families have continued to enjoy sporting activities such as swimming and multi-sports whilst parents have benefited from wellbeing weekends in Northwich and Chester.

We were also delighted that the pilot provision for newly diagnosed adults in Halton and Warrington was extended for a further 12 months. This vital service has allowed us to work with a large number of adults that needed support with independence skills, social skills and mental health support.

Our placement counselling service, headed by a published author and PhD student, also flourished with more student counsellors requesting to join the programme; this has been matched by the number of adult members and parent/carers needing access to specialist counselling. Alongside this, our mental health therapy service has continued to attract commissioned work from the NHS, most notably from the Eating Disorder Service.

ChAPS' autism centre in Northwich has continued to thrive, with a number of regular activities taking place specifically for our autistic members. These have been well met and have allowed our members space to be themselves and feel empowered.

The onsite café became more popular throughout the year, attracting a significant number of returning customers, although its performance has been scrutinized closely due to the cost of living challenges affecting both the café and its customers. Opening the adjacent sensory room to the public earlier in the year has proved a wise move, with many parents of young children visiting to experience the room. A number of community groups also frequent the café on a regular basis including a group from Vivo, the Deaf Network and and ARFID Carer Support Group.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

Local businesses have taken advantage of the competitive rates and excellent facilities in the centre's training, including an interactive 65" screen. The room has been a hub of meetings, first aid training and wellbeing days. The charity also sub-lets a room to an NHS midwifery service, creating an added income stream for the charity.

Although there was a change in leadership part way through the year, service to our autistic community was seamless as we have seen an ever increasing need for all that the charity has to offer.

The Board of Trustees have continued to meet monthly and remain focused on ensuring that the charity is run efficiently and effectively.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

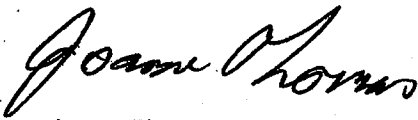
Financial review

At the year-end, unrestricted reserves stood at £78,315 and restricted funds were £67,240 a total of £145,555.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

The trustees' annual report and the strategic report were approved on 21st September 2023 and signed on behalf of the board of trustees by:



Joanne Thomas
Trustee

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Autism Practical Support Ltd

Year ended 31 December 2022

I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am authorized to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England (ICAEW).

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 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 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 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 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 next statement.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Cheshire Autism
Practical Support Ltd *(continued)*
Year ended 31 December 2022

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

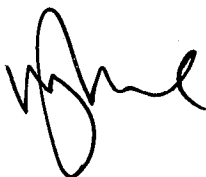
- To keep accounting records in accordance with section 386 of the Companies Act 2006, and
- To prepare accounts that accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met, or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MARK GREEVE CHARTERED ACCOUNTANT
The Heath Business and Technical Park
Block5, Room 5172
Runcorn Cheshire
UK
WA7 4QA

21st September 2023



Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	84,011	151,931	235,942	194,156
Charitable activities	6	60,700	202,513	263,213	140,859
Other income	7	8,687	-	8,687	34,309
Total income		153,398	354,444	507,842	369,324
Expenditure					
Expenditure on raising funds:					
Expenditure on charitable activities	8, 9	107,451	328,219	435,670	467,010
Total expenditure		107,451	328,219	435,670	467,010
Net income/(expenditure) and net movement in funds		45,947	26,225	72,172	(97,686)
Reconciliation of funds					
Total funds brought forward		32,368	41,015	73,383	171,069
Total funds carried forward		78,315	67,240	145,555	73,383

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 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2022

		2022	2021
		£	£
Fixed assets	Note		
Tangible fixed assets	15	7,759	18,556
Current assets			
Debtors	16	10,000	10,000
Cash at bank and in hand		<u>142,322</u>	<u>67,536</u>
		152,322	77,536
Creditors: amounts falling due within one year	17	<u>14,526</u>	<u>22,709</u>
Net current assets		<u>137,796</u>	<u>54,827</u>
Total assets less current liabilities		<u>145,555</u>	<u>73,383</u>
Net assets		<u>145,555</u>	<u>73,383</u>
Funds of the charity			
Restricted funds		67,240	41,015
Unrestricted funds		<u>78,315</u>	<u>32,368</u>
Total charity funds	18	<u>145,555</u>	<u>73,383</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 21st September 2023 and are signed on behalf of the board by:



Mrs Joanne Thomas
Trustee

The notes on pages 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure)	72,172	(97,686)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,797	11,008
Other interest receivable and similar income	-	-
Interest payable and similar charges	1,824	2,484
Accrued expenses/(income)	(3,623)	(25,640)
<i>Changes in:</i>		
Trade and other debtors	-	-
Trade and other creditors	(4,560)	11,373
Cash generated from/(used by) operations	76,610	(98,461)
Interest paid	(1,824)	(2,484)
Interest received	-	-
Net cash from / (used in) operating activities	<u>74,786</u>	<u>(100,945)</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(22,321)
Net cash used in investing activities	<u>-</u>	<u>(22,321)</u>
Net increase/(decrease) in cash and cash equivalents	74,876	(123,266)
Cash and cash equivalents at beginning of year	67,536	190,802
Cash and cash equivalents at end of year	<u>142,322</u>	<u>67,536</u>

The notes on pages 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ChAPS, Chaps Autism Ark, Yarwoods Arm, Navigation Road, Northwich, CW8 1BE .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal; and fall into one of two sub-classes: restricted income funds or endowment funds.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31st December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable; and its amount can be measured reliably.
- Legacy income is recognised when receipt and entitlement is established.
- Income from the donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the fair value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value, with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee. The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member for

- a) payment of the charity's debts and liabilities incurred before he or she ceases to be a member
- b) payment of the costs, charges and expenses of winding up and
- c) adjustments of the rights of the contributories among themselves.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations General	4,896		4,896
Core Costs			
Brabners	8,500		8,500
Mayor Donation	1,000		1,000
Grace Charitable Trust	1,000		1,000
Arnold Clark Sensory		1,000	1,000
Steve Morgan Foundation/DCMS		25,860	25,860
Barbara Ward Childrens Charity		6,000	6,000
Grey Court Trust	5,000		5,000
Charities Trust	2,308		2,308
Sanctuary Housing		1,000	1,000
Cheshire Advocacy		1,500	1,500
Other donations (see appendix 1)	6,524	500	7,024
Grants			
National Lottery		116,071	116,071
Subscriptions			
Membership	54,783	0	54,783
	84,011	151,931	235,942

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations General	7,911		7,911
Core Costs			
Grace Charitable Trust	1,000		1,000
Steve Morgan Foundation		3,862	3,862
Steve Morgan Foundation/DCMS		45,259	45,259
Barbara Ward Childrens Charity	6,000		6,000
John Slater Foundation	1,500		1,500
Sanctuary Housing	1,000		1,000
P Wade Charitable Trust	2,000		2,000
Grants			
National Lottery		71,429	71,429
Subscriptions			
Membership			
	54,195	0	54,195
	73,606	120,550	194,156

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Café Income	35,055		35,055
Fundraising Events	3,913		3,913
Mental Health Therapies	7,465		7,465
Learning 4 Life	14,267		14,267
Halton ICB		79,349	79,349
Warrington ICB		79,349	79,349
CWaC Carer Breaks		7,316	7,316
Broome Family Trust		5,000	5,000
Halton Carers		5,000	5,000
Cheshire ICB		26,499	26,499
	60,700	202,513	262,213

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Halton CCG		20,620	20,620
Café Income	13,490		13,490
Fundraising Events	20,308		20,308
CWaC Carers Respite Funding		13,712	13,712
Mid Cheshire Hospital Trust	6,250		6,250
BBC Children in Need	6,880		6,880
Mental Health Therapies	7,895		7,895
Learning 4 Life	12,061		12,061
NHS Cheshire CCG	33,893		33,893
Cheshire Advocacy		750	750
Broome Family Trust		5,000	5,000
	100,777	40,082	140,859

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Job Retention Scheme	-	-	16,406	16,406
DWP Kickstart Scheme	716	716	5,802	5,802
Bank Interest	1,263	1,263	-	-
Gift Aid Tax reclaimed	-	-	7,067	7,067
Room Hire	5,427	5,427	5,615	5,615
Miscellaneous Income	1,281	1,281	-	-
	8,687	8,687	34,309	34,309

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total Funds 2022
	£	£	£
General Activities	6,755	323,519	330,274
Carer Breaks		4,700	4,700
Support costs	100,696		100,696
	107,451	328,219	435,670

	Unrestricted funds	Restricted funds	Total Funds 2021
	£	£	£
General Activities	252,373	120,550	372,923
Carer Breaks		34,332	34,332
Support costs	59,755		59,755
	312,128	154,882	467,010

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Activities	330,274	100,696	430,970	432,678
Carer Breaks	4,700		4,700	34,332
	334,974	100,696	435,670	467,010

10. Analysis of support costs

	Support costs - General activities	Total 2022	Total 2021
	£	£	£
Staff costs	95,328	95,328	55,798
Finance costs	1,824	1,824	2,484
Governance costs	3,544	3,544	1,473
	100,696	100,696	59,755

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>11,008</u>	<u>11,008</u>

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>864</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>232,965</u>	<u>232,925</u>

The average head count of employees during the year was 13 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff – administrative	21	31
Number of staff – management	2	3
	<u>23</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2021: £60,000)

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2022	47,806	47,806
Additions		
At 31 December 2022	47,806	47,806
Depreciation		
At 1 January 2022	29,250	29,250
Charge for the year	10,797	10,797
At 31 December 2022	40,047	40,047
Carrying amount		
At 31 December 2022	7,759	7,759
At 31 December 2021	18,556	18,556

16. Debtors

	2022 £	2021 £
Other debtors	10,000	10,000

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,774	7,397
Social security and other taxes	4,425	8,985
Employer's Pension Cost	6,327	6,327
	14,526	22,709

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1st Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
General activities	32,368	153,398	(107,451)			78,315

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds

	At 1st Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
Restricted Fund	39,015	238,373	(212,148)			65,240
National Lottery	2,000	116,071	(116,071)			2,000
	41,015	354,444	(84,420)			67,240

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Tangible fixed assets	7,759		7,759
Current assets		152,322	152,322
Creditors less than 1 year		(14,526)	(14,526)
Net assets	7,759	137,796	145,555

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Year ended 31 December 2022

Appendix 1

Analysis of Other Donations

	Unrestricted funds		Restricted funds	
	2022	2021	2022	2021
Sporting Bears	1,250			
TK Maxx	500			
Wychwood Park	513			
TH Brown Trust	1,000			
Belgrave Chapter	200			
CWVA Holiday Food Grant			500	
Asda	200			
Disability Positive	130			
Halton SEND Carers forum	300			
Bridgetots Group	248			
Gleneagles Quilting	300			
Chester Business Club	250			
Adult Sponsored Walk	461			
Football Team Income	1,172			
Total	6,524		500	

CHESHIRE AUTISM PRACTICAL SUPPORT LTD

England & Wales - Charity number 1149624

Accounts

COMPANY REGISTRATION NUMBER: 08262460

CHARITY REGISTRATION NUMBER: 1149624

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

ACCOUNTANTS247 LIMITED

Unit 4, Whitworth Court
Runcorn
Cheshire
WA7 1WA
UK



**Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2021**

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Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Cheshire Autism Practical Support Ltd
Charity registration number	1149624
Company registration number	08262460
Principle office and registered office	ChAPS Autism Ark Yarwoods Arm Navigation Road Northwich England CW8 1BE

The trustees

Leona Sasse
Joanne Thomas
James Eager

Trustees resigned

Ewa Lacey	12/10/2021
Francesca Manca	24/09/2021
Janka Hughes	21/09/2021
Francesca Manca	24/09/2021
Laura Martinez	09/12/2021

Chairperson Joanne Thomas

Accountants	Accountants247 Ltd Unit 4 , Whitworth Court Runcorn Cheshire WA7 1WA UK
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Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2021

Structure, governance and management

ChAPS (also known as Cheshire Autism Practical Support Ltd) is a charitable company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 22 October 2012 as amended by special resolution dated 11 June 2013.

Methods of recruiting and appointing new trustees

The trustees of the charity, who are also the directors of the company are recruited based on skill gaps identified by the existing trustees. They are formally appointed at the Annual General Meeting.

New trustees undergo an induction meeting with the Chairperson and Managing Director Jo Garner to brief them on the charity and the context within which it operates and their legal obligations under charity law.

Organisational structure

The trustees are responsible for the overall governance of the charity with day to day operations. The trustees govern the charity by means of a committee. The committee must consist of a minimum three officers: the Chairperson, and two other trustees.

Officers for these posts may stay in office indefinitely, if elected, and if they so desire. Elections will take place at the Annual General Meeting.

ChAPS hold AGMs annually, with no more than 15 months between meetings. One month's notice will be given for an AGM.

All trustees give of their time freely, and no remuneration was paid in the period.

Charity status

On 31 December 2012 ChAPS – Cheshire Aspergers Parents Support (Charity number 1139460) transferred its net assets to Cheshire Autism Practical Support Ltd, a company limited by guarantee, which was incorporated on 22 October 2012. The company established charitable status on 6 November 2012.

Related parties

During the period there were no transactions with related parties.

Reserves Policy

The charity's policy is to maintain a level of reserves sufficient for a 3-month period of service provision.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2021

Objectives and activities

ChAPS' objective is to promote and protect the physical and mental health of people who have an Autism Spectrum Condition, whether diagnosed or not. They assist their families and carers in Cheshire through the provision of support, education and practical advice.

Delivery of public benefit

The trustees have considered how the planned activities will contribute to the overall aims and objectives they have set, these in turn relaying how benefit is provided to the public.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The continuation during this past year of the COVID pandemic with it's ever changing levels of restrictions has remained difficult for many charities and our staff, volunteers and members have found this to be true too. We were also extremely unfortunate that our newly acquired autism centre, the Ark, was flooded in January when the adjacent river burst it's banks. An occurrence that had never happened before, it came as a huge blow as the newly installed industrial kitchen and many other ground floor fixtures and fittings had to be disposed of.

Never to be deterred, we worked hard to get the Ark refitted and reopened, and it soon became the new home for our key staff to work together in one large office space. It also became a place for us to hold a range of our activities and, with the launch of the Ark Cafe, we were able to provide not only a safe space for our members to gather but also for community groups and members of the wider community. The newly fitted sensory room has been a most welcome addition and we are grateful to the Steve Morgan Foundation for the funding to allow us to install it. We have a number of community groups that already regularly visit the cafe including VIVO, the Deaf Network and ARFID group, and this is something we are keen to develop further. We also have midwives running antenatal sessions from one of our rooms, and are finding that, post natally, the new mums and babies are enjoying visiting the cafe and using the sensory room.

As well as being a wonderful addition for our members and the wider community, the Ark cafe is also providing supported employment and volunteering opportunities for adults on the autism spectrum, a much needed service and something we are keen to develop further over time. The gardens surrounding the building have provided further volunteering opportunities for our members too.

Our adult social care model, Learning 4 Life, continues to grow and is now offered in both Halton and Warrington as well as Northwich. We have been fortunate to receive funding from local CCG's to provide not only Learning 4 Life, but also Independence and Living Skills courses, and Mental Health sessions.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

The frequently changing requirements of the pandemic have seen us continue to offer a mix of face-to-face activities alongside support sessions using virtual platforms. This hybrid offering seems to work well for our members, and we have seen the continued engagement of some of our more difficult to reach teenage and adult members which has been incredibly positive. It is our intention to continue to offer virtual sessions as well as face to face ones moving forward as an enhanced service for our members.

The mental health of our members has remained hugely important to us as children, young adults and parents alike have struggled to cope with the continued uncertainties of the pandemic. We feel extremely fortunate to be providing commissioned Mental Health Therapy sessions. Our clients report they have been incredibly grateful for this specialised, autism specific provision.

The Attention Card and Autism Code Keyring initiative we run in conjunction with Cheshire Police and Merseyside Police celebrated it's 10th anniversary this year and continues to be a valuable resource.

Aside from all that we are now able to offer at the Ark, we still routinely run in the region of 90 activities every month for children, young people and adults on the spectrum, and their families. These range from youth clubs, swimming, pony riding, anti-gravity yoga, animal interaction including equine therapy, soft play sessions, trampolining, adult meet ups and much more. These essential regular activities are supplemented with extra holiday sessions ie. raft building, trips to the theatre, science workshops, picnics in the park, farm visits etc. We are also providing Lego and Play Therapy sessions and Mindfulness for children, adults and parents.

We continue to work positively and proactively throughout Cheshire with lots of organisations including local authorities, the NHS, clinical commissioning groups and other charities to provide more activities, more specialised support and more interventions for the large number of people we support.

The Board of Trustees continues to meet monthly and is very active leading the charity forwards and ensuring all our governance and official documentation is completed correctly. Huge thanks must go to all the staff and volunteers who help regularly to provide support whether it is at activities or through sponsored or fundraising events.

Financial review

At the year-end, unrestricted reserves stood at £32,368 and restricted funds were £41,015 a total of £73,383.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2021

The trustees' annual report and the strategic report were approved on 21st September 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'X Joanne Thomas', with a large 'X' at the beginning.

Joanne Thomas
Trustee

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Autism Practical Support Ltd

Year ended 31 December 2021

I report on the financial statements for the year ended 31 December 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am authorized to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England (ICAEW).

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 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 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 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 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 next statement.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Cheshire Autism
Practical Support Ltd *(continued)*
Year ended 31 December 2021

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

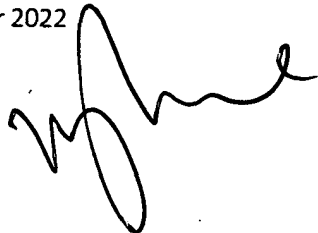
- To keep accounting records in accordance with section 386 of the Companies Act 2006, and
- To prepare accounts that accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met, or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MARK GREEVE CHARTERED ACCOUNTANT
Unit 4
Whitworth Court
Runcorn
Cheshire
UK
WA7 1WA

21st September 2022



Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	128,477	71,429	199,906	242,654
Charitable activities	6	100,777	34,332	135,109	115,582
Other income	7	34,309	-	34,309	70,853
Total income		<u>263,563</u>	<u>105,761</u>	<u>369,324</u>	<u>388,298</u>
Expenditure					
Expenditure on raising funds:					
Expenditure on charitable activities	8, 9	361,249	105,761	467,010	314,541
Total expenditure		<u>361,249</u>	<u>105,761</u>	<u>467,010</u>	<u>314,541</u>
Net income/(expenditure) and net movement in funds		<u>(97,686)</u>	<u>-</u>	<u>(97,686)</u>	<u>114,548</u>
Reconciliation of funds					
Total funds brought forward		<u>130,054</u>	<u>41,015</u>	<u>171,069</u>	<u>56,521</u>
Total funds carried forward		<u>32,368</u>	<u>41,015</u>	<u>73,383</u>	<u>171,069</u>

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 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2021

		2021	2020
		£	£
Fixed assets	Note		
Tangible fixed assets	15	18,556	7,243
Current assets			
Debtors	16	10,000	10,000
Cash at bank and in hand		<u>67,536</u>	<u>190,802</u>
		77,536	200,802
Creditors: amounts falling due within one year	17	<u>22,709</u>	<u>36,976</u>
Net current assets		<u>54,827</u>	<u>163,286</u>
Total assets less current liabilities		<u>73,383</u>	<u>171,069</u>
Net assets		<u>73,383</u>	<u>171,069</u>
Funds of the charity			
Restricted funds		41,015	41,015
Unrestricted funds		<u>32,368</u>	<u>130,054</u>
Total charity funds	18	<u>73,383</u>	<u>171,069</u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 21st September 2022 and are signed on behalf of the board by:

Mrs Joanne Thomas
Trustee

x 

The notes on pages 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure)	-97,686	114,548
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,008	4,202
Other interest receivable and similar income	-	-
Interest payable and similar charges	2,484	2,323
Accrued expenses/(income)	(25,640)	(28,481)
<i>Changes in:</i>		
Trade and other debtors	-	(8,000)
Trade and other creditors	11,373	781
Cash generated from/(used by) operations	(98,461)	85,373
Interest paid	(2,484)	(2,323)
Interest received	-	-
Net cash from / (used in) operating activities	<u>(100,945)</u>	<u>83,050</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(22,321)</u>	<u>(10,069)</u>
Net cash used in investing activities	<u>(22,321)</u>	<u>(10,069)</u>
Net increase/(decrease) in cash and cash equivalents	(123,266)	72,981
Cash and cash equivalents at beginning of year	<u>190,802</u>	<u>117,821</u>
Cash and cash equivalents at end of year	<u>67,536</u>	<u>190,802</u>

The notes on pages 11 to 25 form part of these financial statements.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ChAPS, Chaps Autism Ark, Yarwoods Arm, Navigation Road, Northwich, CW8 1BE .

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal; and fall into one of two sub-classes: restricted income funds or endowment funds.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable; and its amount can be measured reliably.
- Legacy income is recognised when receipt and entitlement is established.
- Income from the donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the fair value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value, with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee. The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member for

- a) payment of the charity's debts and liabilities incurred before he or she ceases to be a member
- b) payment of the costs, charges and expenses of winding up and
- c) adjustments of the rights of the contributories among themselves.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations General	7,911		7,911
Core Costs			
Broome Family Trust	5,000		5,000
Grace Charitable Trust	1,000		1,000
Steve Morgan Foundation	3,862		3,862
Steve Morgan Foundation/DCMS	45,259		45,259
Barbara Ward Childrens Charity	6,000		6,000
John Slater Foundation	1,500		1,500
Sanctuary Housing	1,000		1,000
P Wade Charitable Trust	2,000		2,000
Cheshire Advocacy	750		750
Grants			
National Lottery		71,429	71,429
Subscriptions			
Membership	<u>54,195</u>		<u>54,195</u>
	<u>128,477</u>	<u>71,429</u>	<u>199,906</u>

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations			
Donations General	3,612		3,612
Core Costs			
Broome Family Trust	5,000		5,000
CO-OP Community Fund	2,659		2,659
Steve Morgan Foundation	23,062		23,062
Steve Morgan Foundation/DCMS	25,862		25,862
Barbara Ward Childrens Charity	6,000		6,000
Cheshire Community Foundation	9,550		9,550
Active Cheshire	8,073		8,073
Ursula Keyes Trust	5,000		5,000
Bain Charitable Trust	5,000		5,000
Other donations (see appendix 1)	9,805		9,805
Grants			
National Lottery		90,649	90,649
Subscriptions			
Membership	<u>48,382</u>		<u>48,382</u>
	<u>152,005</u>	90,649	<u>242,654</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Halton CCG		20,620	20,620
Café Income	13,490		13,490
Fundraising Events	20,308		20,308
CWaC Carers Respite Funding		13,712	13,712
Mid Cheshire Hospital Trust	6,250		6,250
BBC Children in Need	6,880		6,880
Mental Health Therapies	7,895		7,895
Learning 4 Life	12,061		12,061
NHS Cheshire CCG	<u>33,893</u>		<u>33,893</u>
	<u>100,777</u>	<u>34,332</u>	<u>135,109</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Halton CCG		5,000	5,000
Merseyside Police Attention Card	50		50
Fundraising Events	36,489		36,489
CWaC Carers Respite Funding		19,184	19,184
NHS England	25,500		25,500
NHS Cheshire CCG	<u>29,359</u>		<u>29,359</u>
	<u>91,398</u>	<u>24,184</u>	<u>115,582</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Covid Grant Income	-	-	35,000	35,000
Job Retention Scheme	16,406	16,406	28,786	28,786
DWP Kickstart Scheme	5,082	5,082	-	-
Gift Aid Tax reclaimed	7,206	7,206	7,067	7,067
Room Hire	<u>5,615</u>	<u>5,615</u>		
	<u>34,309</u>	<u>34,309</u>	<u>70,853</u>	<u>70,853</u>

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total Funds 2021
	£	£	£
General Activities	301,494	71,429	372,923
Short Breaks		34,332	34,332
Support costs	<u>59,755</u>		<u>59,755</u>
	<u>361,249</u>	<u>105,761</u>	<u>467,010</u>

	Unrestricted funds	Restricted funds	Total Funds 2020
	£	£	£
General Activities	143,484	90,469	234,133
Short Breaks		24,184	24,184
Support costs	<u>56,224</u>		<u>56,224</u>
	<u>199,708</u>	<u>114,833</u>	<u>314,541</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2021 £	Total Funds 2020 £
General Activities	372,923	59,755	432,678	290,357
Christmas Events				
Short Breaks	<u>34,332</u>		<u>34,332</u>	<u>24,184</u>
	<u>407,255</u>	<u>59,755</u>	<u>467,010</u>	<u>314,541</u>

10. Analysis of support costs

	Support costs - General activities £	Total 2021 £	Total 2020 £
Staff costs	55,798	55,798	50,150
Finance costs	2,484	2,484	2,323
Governance costs	<u>1,473</u>	<u>1,473</u>	<u>3,751</u>
	<u>59,755</u>	<u>59,755</u>	<u>56,224</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>11,008</u>	<u>4,202</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	864	<u>864</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>232,925</u>	<u>197,816</u>

The average head count of employees during the year was 13 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff – administrative	31	31
Number of staff – management	3	<u>3</u>
	<u>34</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2020: £60,000)

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2021	25,485	25,485
Additions		<u>22,321</u>
At 31 December 2021	<u>47,806</u>	<u>47,806</u>
Depreciation		
At 1 January 2021	18,242	18,242
Charge for the year		<u>11,008</u>
At 31 December 2021	<u>29,250</u>	<u>29,250</u>
Carrying amount		
At 31 December 2021	<u>18,556</u>	<u>18,556</u>
At 31 December 2020	<u>7,243</u>	<u>7,243</u>

16. Debtors

	2021 £	2020 £
Other debtors	<u>10,000</u>	<u>10,000</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	7,397	33,037
Social security and other taxes	8,985	3,939
Employer's Pension Cost	<u>6,327</u>	-
	<u>22,709</u>	<u>36,976</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1st Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General activities	130,054	263,563	(361,249)			32,368

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds

	At 1st Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General Restricted Fund	0	0	0			0
Short Breaks	18,925	34,332	(34,332)			18,925
Peoples Health Trust	13,013	0	0			13,013
Parental Training	7,077	0	0			7,077
National Lottery	2,000	71,429	(71,429)			2,000
	41,015	105,761	(105,761)			41,015

General Restricted Fund – Activity funding providing activities for children and young people funded by donations in appendix 1 from Hudson Charitable Trust to Sir Jules Thorn Charitable Trust.

Short Breaks – Respite and short breaks funded by Halton CCG, Halton BC Children & Family Services and CWaC Carers Respite Funding.

National Lottery Fund – Provision of staff and facilities in Runcorn and Northwich for 5 years from December 2019.

Cheshire Autism Practical Support Ltd
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

19. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Tangible fixed assets	18,556		18,556
Current assets		77,536	77,536
Creditors less than 1 year		<u>(22,709)</u>	<u>(22,709)</u>
Net assets	<u>18,556</u>	<u>54,827</u>	<u>73,383</u>

Cheshire Autism Practical Support Ltd

Company Limited by Guarantee

Year ended 31 December 2021

Appendix 1

Analysis of Other Donations

	Unrestricted funds		Restricted funds	
	2021	2020	2021	2020
Hudson Charitable Trust		750		
Vanguard		1,500		
Eric Wright Charitable Trust		855		
Tarporley Masonic Lodge		1,000		
Equilibrium Foundation		500		
Douglas Arter Foundation		500		
Yvonne Flux Charitable Trust		1,000		
Orchard Trust The Club		200		
Grace Charitable Trust		1,500		
The Grey Court Trust		1,000		
Sir Jules Thorn Charitable Trust		1,000		
Total		9,805		