

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

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29/09/2022

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**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
Principal 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
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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:

X 

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:

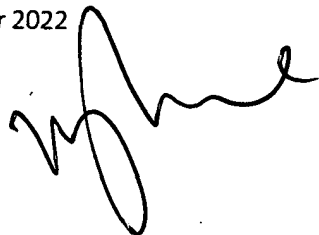
- To keep accounting records in accordance with section 386 of the Companies Act 2006, and
- To prepare accounts that accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended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

				2021	2020
		Unrestricted funds	Restricted funds	Total funds	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		263,563	105,761	369,324	388,298
Expenditure					
Expenditure on raising funds:					
Expenditure on charitable activities	8, 9	361,249	105,761	467,010	314,541
Total expenditure		361,249	105,761	467,010	314,541
Net income/(expenditure) and net movement in funds		(97,686)	-	(97,686)	114,548
Reconciliation of funds					
Total funds brought forward		130,054	41,015	171,069	56,521
Total funds carried forward		32,368	41,015	73,383	171,069

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 *Joanne Thomas*

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	(100,945)	83,050
Cash flows from investing activities		
Purchase of tangible assets	(22,321)	(10,069)
Net cash used in investing activities	(22,321)	(10,069)
Net increase/(decrease) in cash and cash equivalents	(123,266)	72,981
Cash and cash equivalents at beginning of year	190,802	117,821
Cash and cash equivalents at end of year	67,536	190,802

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	18,556	54,827	73,383

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		