

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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**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**

<b>Registered charity name</b>	Cheshire Autism Practical Support Ltd
<b>Charity registration number</b>	1149624
<b>Company registration number</b>	08262460
<b>Principle office and registered office</b>	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  
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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 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.

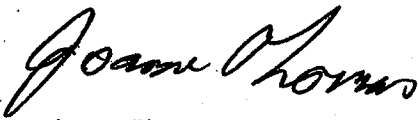
**Financial review**

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 21<sup>st</sup> September 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Joanne Thomas', written in a cursive style.

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:

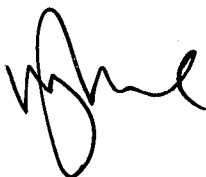
- To keep accounting records in accordance with section 386 of the Companies Act 2006, and
- To prepare accounts that accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended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

21<sup>st</sup> 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**

				2022	2021
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<b>153,398</b>	<b>354,444</b>	<b>507,842</b>	<b>369,324</b>
<b>Expenditure</b>					
Expenditure on raising funds:					
Expenditure on charitable activities	8, 9	107,451	328,219	435,670	467,010
<b>Total expenditure</b>		<b>107,451</b>	<b>328,219</b>	<b>435,670</b>	<b>467,010</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>45,947</b>	<b>26,225</b>	<b>72,172</b>	<b>(97,686)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		32,368	41,015	73,383	171,069
<b>Total funds carried forward</b>		<b>78,315</b>	<b>67,240</b>	<b>145,555</b>	<b>73,383</b>

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
		£	£
<b>Fixed assets</b>	<b>Note</b>		
Tangible fixed assets	15	7,759	18,556
<b>Current assets</b>			
Debtors	16	10,000	10,000
Cash at bank and in hand		<u>142,322</u>	<u>67,536</u>
		152,322	77,536
<b>Creditors: amounts falling due within one year</b>	17	<u>14,526</u>	<u>22,709</u>
<b>Net current assets</b>		<u>137,796</u>	<u>54,827</u>
<b>Total assets less current liabilities</b>		<u>145,555</u>	<u>73,383</u>
<b>Net assets</b>		<u>145,555</u>	<u>73,383</u>
<b>Funds of the charity</b>			
Restricted funds		67,240	41,015
Unrestricted funds		<u>78,315</u>	<u>32,368</u>
<b>Total charity funds</b>	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 21<sup>st</sup> 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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	-	(22,321)
Net cash used in investing activities	<u>-</u>	<u>(22,321)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	74,876	(123,266)
<b>Cash and cash equivalents at beginning of year</b>	<u>67,536</u>	<u>190,802</u>
<b>Cash and cash equivalents at end of year</b>	<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 31<sup>st</sup> 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
	£	£	£
<b>Donations</b>			
Donations General	4,896		4,896
<b>Core Costs</b>			
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
<b>Grants</b>			
National Lottery		116,071	116,071
<b>Subscriptions</b>			
Membership	54,783	0	54,783
	<b>84,011</b>	<b>151,931</b>	<b>235,942</b>

**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
	£	£	£
<b>Donations</b>			
Donations General	7,911		7,911
<b>Core Costs</b>			
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
<b>Grants</b>			
National Lottery		71,429	71,429
<b>Subscriptions</b>			
Membership			
	54,195	0	54,195
	<b>73,606</b>	<b>120,550</b>	<b>194,156</b>

# 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	-	-
	<b>8,687</b>	<b>8,687</b>	<b>34,309</b>	<b>34,309</b>

#### 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
	<b>107,451</b>	<b>328,219</b>	<b>435,670</b>

	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
	<b>312,128</b>	<b>154,882</b>	<b>467,010</b>

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

#### 16. Debtors

	2022 £	2021 £
Other debtors	<b>10,000</b>	10,000

#### 17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<b>3,774</b>	7,397
Social security and other taxes	<b>4,425</b>	8,985
Employer's Pension Cost	<b>6,327</b>	6,327
	<b>14,526</b>	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)			<b>78,315</b>

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)			<b>65,240</b>
National Lottery	2,000	116,071	(116,071)			<b>2,000</b>
	<b>41,015</b>	<b>354,444</b>	<b>(84,420)</b>			<b>67,240</b>



# 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)
<b>Net assets</b>	<b>7,759</b>	<b>137,796</b>	<b>145,555</b>

# **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			
<b>Total</b>	<b>6,524</b>		<b>500</b>	