

**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

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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**

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#### **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

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##### 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

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#### 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**

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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**

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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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>143,940</u>	<u>284,577</u>	<u>428,517</u>	<u>507,842</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>12,750</u>	<u>445,820</u>	<u>458,570</u>	<u>435,670</u>
<b>Total expenditure</b>		<u>12,750</u>	<u>445,820</u>	<u>458,570</u>	<u>435,670</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>131,190</u>	<u>(161,243)</u>	<u>(30,053)</u>	<u>72,172</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(55,007)	200,562	145,555	73,383
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	15	–	7,759
<b>Current assets</b>			
Debtors	16	38,884	10,000
Cash at bank and in hand		147,247	142,322
		<u>186,131</u>	<u>152,322</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>70,629</u>	<u>14,526</u>
<b>Net current assets</b>		<u>115,502</u>	<u>137,796</u>
<b>Total assets less current liabilities</b>		<u>115,502</u>	<u>145,555</u>
<b>Net assets</b>		<u>115,502</u>	<u>145,555</u>
<b>Funds of the charity</b>			
Restricted funds		39,319	200,562
Unrestricted funds		<u>76,183</u>	<u>(55,007)</u>
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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	4,925	74,786
<b>Net increase in cash and cash equivalents</b>	4,925	74,786
<b>Cash and cash equivalents at beginning of year</b>	142,322	67,536
<b>Cash and cash equivalents at end of year</b>	147,247	142,322

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

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#### 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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
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
<b>Grants</b>			
National Lottery	—	40,001	40,001
<b>Subscriptions</b>			
Membership	53,006	—	53,006
	<u>67,151</u>	<u>52,467</u>	<u>119,618</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
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 £
<b>Grants</b>			
National Lottery	–	116,071	116,071
<b>Subscriptions</b>			
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 Heath 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 Heath 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

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#### 10. Analysis of support costs

	Analysis of support costs	<b>Total 2023</b>	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):

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

#### 12. Independent examination fees

	<b>2023</b>	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:

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

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

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#### 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 £
<b>Cost</b>	
At 1 January 2023 and 31 December 2023	<u>47,806</u>
<b>Depreciation</b>	
At 1 January 2023	40,047
Charge for the year	<u>7,759</u>
<b>At 31 December 2023</b>	<u>47,806</u>
<b>Carrying amount</b>	
At 31 December 2023	<u>—</u>
At 31 December 2022	<u>7,759</u>

#### 16. Debtors

	2023 £	2022 £
Trade debtors	26,709	—
Prepayments and accrued income	2,175	—
Other debtors	<u>10,000</u>	<u>10,000</u>
	<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	<u>3,022</u>	<u>6,327</u>
	<u>70,629</u>	<u>14,526</u>

#### 18. Deferred income

	2023 £	2022 £
Amount deferred in year	<u>48,196</u>	<u>—</u>

# Cheshire Autism Practical Support LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 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)	<u>143,940</u>	<u>(12,750)</u>	<u>76,183</u>

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

##### Restricted funds

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

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

# Cheshire Autism Practical Support LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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#### 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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>