

Company registration number: 08262460
Charity registration number: 1149624

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

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

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

Objectives and Activities

Aims and Objectives

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

Public Benefit

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

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

Achievements and Performance

Main Achievements

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

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

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

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

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

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

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

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

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

ChAPS impact

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

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

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

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

ChAPS impact - continued

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

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

Financial Review

Financial Position

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

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

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

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

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

Reserves

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

Structure, Governance and Management

Governing Document

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

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

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

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

Reference and Administrative Details

Trustees

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

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

Joanne Thomas

Charity Number
1149624

Company Number
08262460

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

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

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

Small Company Rules

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

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



Joanne Thomas

Trustee

13/10/2025

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Greeve Chartered Accountant
Independent Examiner

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

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

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

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

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

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

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

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

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

FUNDS OF THE CHARITY

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

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



Joanne Thomas
Trustee
13/10/2025

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

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

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

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

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

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

2. Cash and cash equivalents

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

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

3. Analysis of changes in net funds

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

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

1. General Information

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

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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

2.2. Going Concern Disclosure

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

2.3. Fund Accounting

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

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

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

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

2.4. Incoming Resources

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

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

2.5. Resources Expended

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

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

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

2.6. Tangible Fixed Assets and Depreciation

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

Fixtures & Fittings	33% straight line
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2.7. Cash and Cash Equivalents

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

2.8. Financial Instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

2.9. Pensions

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

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

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

3. Income from Donations and Legacies

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

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

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

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

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

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

4. Income from Charitable Activities

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

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

5. Investment Income

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

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

6. Other Income

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

7. Net Income/(Expenditure)

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

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

8. Analysis of Expenditure

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

9. Support Costs

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

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

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

10. Independent Examiner's Remuneration

	31 July 2024	31 December 2023
	£	£
Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

11. Staff Costs

Staff costs were as follows:

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

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

12. Average Number of Employees

Average number of employees during the period was as follows:

	31 July 2024	31 December 2023
Administration	20	21
Management	1	1
	<u>21</u>	<u>22</u>

13. Tangible Assets

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

14. Debtors

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

15. Creditors: Amounts Falling Due Within One Year

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

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

16. Deferred Income

Deferred income movements in the period were as follows:

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

17. Pension Commitments

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

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

18. Movement in Funds

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

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

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

20. Related Party Disclosures

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

21. Company limited by guarantee

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

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