

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

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

Cheshire Autism Practical Support Ltd

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for the Year Ended 31 July 2025**

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Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Significant activities

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

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

Public benefit

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

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

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

ACHIEVEMENTS AND PERFORMANCE

Funding & Contracts

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

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

Quote from an attendee:

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

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

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

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

Support for Mental Health and Wellbeing

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

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

Membership Benefits

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

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

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

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

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

Marketing and Engagement

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

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

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

Partnerships and Community Engagement

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

ChAPS impact

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

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

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

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

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

FINANCIAL REVIEW

Financial position

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

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

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

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

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

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

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

Financial Outlook

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

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

Reserves

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

Cheshire Autism Practical Support Ltd

Report of the Trustees for the Year Ended 31 July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The sole member of ChAPS is Petty Pool Trust.

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08262460 (England and Wales)

Registered Charity number

1149624

Registered office

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

Trustees

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

Independent Examiner

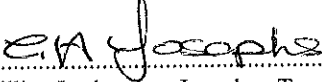
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

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



Cheshire Autism Practical Support Ltd

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


.....
Gillian Lesley Ann Josephs - Trustee

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

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

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

Responsibilities and basis of report

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

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

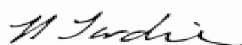
Independent examiner's statement

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

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

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

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



Hayley Jardine BFP ACA

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

Date: 8 April 2026

Cheshire Autism Practical Support Ltd

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

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

The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

**Balance Sheet
31 July 2025**

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

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

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

The trustees acknowledge their responsibilities for

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

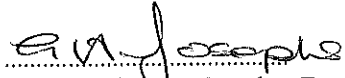
The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

Balance Sheet - continued
31 July 2025

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

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


Gillian Lesley Ann Josephs - Trustee

The notes form part of these financial statements

Cheshire Autism Practical Support Ltd

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

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

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

Income

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

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

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Cheshire Autism Practical Support Ltd

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

2. ACCOUNTING POLICIES - continued

Expenditure

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

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

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

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

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

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

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

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

Tangible fixed assets

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

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

Fixtures and fittings	- 33% straight line
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Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Cheshire Autism Practical Support Ltd

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

2. ACCOUNTING POLICIES - continued

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

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

Impairment of financial assets

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

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

Derecognition of financial assets

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

Employee benefits

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

Cheshire Autism Practical Support Ltd

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

3. DONATIONS AND LEGACIES

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

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

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

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

4. INVESTMENT INCOME

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

Cheshire Autism Practical Support Ltd

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

6. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.7.25 £	Period 1.1.24 to 31.7.24 £
Depreciation - owned assets	77	232
Other operating leases	51,356	23,331
Auditors' remuneration	<u>1,000</u>	<u>1,000</u>

Cheshire Autism Practical Support Ltd

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

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

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

	Year Ended 31.7.25	Period 1.1.24 to 31.7.24
Administration	22	21
Management	1	1
	<u>23</u>	<u>22</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Cheshire Autism Practical Support Ltd

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

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

Cheshire Autism Practical Support Ltd

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade creditors	29,034	14,238
Amounts owed to group undertakings	-	15,348
Amounts owed to participating interests	59,380	-
Social security and other taxes	2,189	1,416
Other creditors	2,247	4,254
Accruals and deferred income	38,141	48,627
	<u>130,991</u>	<u>83,883</u>

13. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At
	£	£	31.7.25 £
Unrestricted funds			
General fund	52,289	(69,401)	(17,112)
Restricted funds			
ChAPS Restricted	41,837	-	41,837
TOTAL FUNDS	<u>94,126</u>	<u>(69,401)</u>	<u>24,725</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	240,885	(310,286)	(69,401)
Restricted funds			
ChAPS Restricted	137,930	(137,930)	-
TOTAL FUNDS	<u>378,815</u>	<u>(448,216)</u>	<u>(69,401)</u>

Cheshire Autism Practical Support Ltd

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

14. EMPLOYEE BENEFIT OBLIGATIONS

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

15. RELATED PARTY DISCLOSURES

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

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

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

Cheshire Autism Practical Support Ltd

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

16. ULTIMATE CONTROLLING PARTY

The controlling party is Petty Pool.

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

Cheshire Autism Practical Support Ltd

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

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

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Cheshire Autism Practical Support Ltd

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

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

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