

Q+

(A Charitable incorporated organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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(A Charitable incorporated organisation)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Paul Greatorex, Chair The Queensmill Trust, Trustee
Company registered number	CE008336
Charity registered number	1169817
Registered office	1 Askham Rd Shepherd's Bush London W12 ONW
Independent auditors	Mitchell Charlesworth (Audit) Limited 24 Nicholas Street Chester CH1 2AU
Bankers	NatWest Plc Shepherds Bush London W12 8PR
Solicitors	Michelmores LLP Woodwater House Pynes Hill Exeter Devon EX2 5WR

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 September 2022 to 31 August 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Queensmill College - Queensmill College has continued to offer two pathways: Q6 and Project Search. Q6 offers an autism specific curriculum to young people aged 19-25, teaching maths and English, life-skills and ways of managing autism. This curriculum includes work experience and activities in the community. Project Search offers supported internships in West Middlesex Hospital and Chelsea and Westminster supported by job coaches and teaching staff.

Q House - QHouse has five bedrooms. There are three fully residential children in shared care. They access Queensmill and Kensington Queensmill schools respectively, and maintain relationships with their families and are highly supported in every aspect of their lives. The two other beds are used for respite, so around 18 young people use it in rotation. The respite bed offers parents and siblings a planned and regular break from managing these complex children and the challenges they can sometimes present.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We continue to develop our current premises, which this year has included the setting up of a Creative Hub for art and music therapy in additional premises leased from the College. Our aim is to provide a safe, secure and nurturing learning environment for students and a welcoming and comfortable working environment for staff.

c. Activities undertaken to achieve objectives

The Trustees' have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

d. Social investment policies

The Trustees have overall responsibility for the investment of the charity's cash balances and other unrestricted reserves. The Board of Trustees on a periodic basis, regularly reviews this.

e. Grant-making policies

The charity does not currently have a grant making policy.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Objectives and activities (continued)

f. Volunteers

A number of parents and carers of children attending the college volunteer to provide support for many fundraising activities during the year including raffles, quiz nights and sponsored events for the college. The Trustees' would like to take this opportunity to say how much we appreciate their continuing and valuable support for our work.

A regular number of students from within higher education are offered unpaid, temporary work experience placements.

g. Main activities undertaken to further the Charity's purposes for the public benefit

Queensmill College - The public benefit of Queensmill College is that there is no other provision to meet the needs of our students. Without Queensmill College, they would have been unable to continue their education. They would have had to rely on a social care provision which is over-stretched and largely unsuited to their needs. At Queensmill College, the students continue to learn; they interact with their peer group and they improve their language, their independent living skills and their access to the community. Wherever possible, particularly through Project Search, we try to offer the ultimate benefit, that the students can be usefully and appropriately employed and play a part in society.

Q House - For the three young people who live in Q House and their families, the public benefit is that it is their home. Each of the three had difficult and unsuccessful placements before Q House but now they have the specialist support they need and deserve, and they and their families are happy with the provision. Q House also provides a valuable service to the respite children, offering a home from home, individualised specialist care and a fun experience while giving their families some time without the responsibility of caring for them. Families benefit from knowing that their children are safe and happy in Q House.

Achievements and performance

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Achievements and performance (continued)

a. Main achievements of the Charity

College Context

In November 2023, Queensmill College received its first full Ofsted Inspection following the initial monitoring visit in November 2021.

The College was judged with an overall effectiveness as 'Good' with two categories: Behaviour and Attitudes and Personal Development adjudged to be 'Outstanding'

For 2023-2024 there is a cohort of 22 young people.

Queensmill College specialises in providing highly quality person-centred programmes for young people aged 16-25 diagnosed with autism and with an Education, Health and Care Plan (EHCP). This provision carefully identifies individual needs and focuses on inclusive practices and removing barriers to learning. All staff across the College settings are highly trained in autism and associated strategies to support the best learning outcomes. All strategies are research evidence based.

The College provision hopes to expand its unique offer to more young people and this is dependent upon securing larger premises.

The College offers bespoke autism specific packages via two distinct pathways:

Pathway 1 - Q6 – roll - 16 students

The first pathway is a small specialist unit located at 50 Ellerslie Road. This provision provides a highly structured, low-arousal environment for young adults whose autism is extremely complex and have additional learning needs and some have complex health needs such as epilepsy. Students present with minimal or no verbal communication, significant sensory processing challenges, and require a high level of support for regulation, transition and social interaction. Before deciding to design and implement the required environment for these young people, research and evaluation of existing provision was undertaken by Queensmill School and Hammersmith and Fulham. Provision at Q6 began formally in September 2016 with seven young adults and moved premises in September 2021.

All students attending Queensmill College Q6 require a high level of support. They all have detailed personal learning plans which are reviewed by teachers, therapists, support staff and parents/carers on a regular basis.

Pathway 2 - Project Search internship – roll - 6 interns

The second pathway is a Project Search Supported Internship. This runs across three hospital sites within the Chelsea and Westminster Hospital NHS Trust- West Middlesex University Hospital, Chelsea and Westminster Hospital, and Harbour Yard.

The internship provision was designed to enable a pathway into employment for those who were unable to access many other internship projects due to the impact of their autism. The programme is facilitated by staff with a high level of expertise in autism using the well-established, accountable, highly successful Project Search model.

Since beginning in September 2018, working in close partnership with the Chelsea Westminster Hospital Trust and Project Search, Queensmill College has given many young people the opportunity to access work placements in a live hospital environment. The interns learn skills to provide services and support for patients and hospital departments under the close supervision of hospital staff (as mentors) and job coaches, all of whom have completed the appropriate training in systematic instruction. The one year transition to work programme aspires to secure employment at the end of the programme within one of the work placement 'rotations' young people undertake.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance (continued)

At the time of writing this is the start of our sixth year and we currently have 11 young people in paid employment and more to follow this academic year. The jobs include working within the hospitals in: Pharmacy, ISS (hospital services company), the Finance Department, OLM Data input, and Research and Development. One young person has remained in the same paid work within the hospital since completing the internship four years ago. Given the context of the pandemic and reduction in job opportunities within the Trust and locally we feel this is a great achievement for the interns.

Assessment within the Queensmill Trust is comprehensive and personalised for each student. Due to the complexity of autism, with developmental and attainment trajectories that differ from neurotypical peers, we recognise that the vast majority of students cannot be assessed using measures for main stream colleges. As such the Trust have developed their own assessment system which tracks progress in autism as well as academic attainment (see Assessment at Queensmill College 2023-24 document)

The majority of Q6 students make rapid and sustained progress from their starting points at the College (see Progress Monitoring Reports). All students have unique, personalised targets set each term by teachers. Targets are set for 'My Learning' and 'My Autism' following the SCERTS methodology and Preparation for Adulthood for an over-arching framework. Both RARPA and ASDAN are utilised at Q6.

For Q6 students ASDAN Personal Progress provides a more structured personalised learning experience and qualification at Entry Level 1. ASDAN training for staff was carried out for the updated Personal Progress 2020 Qualification. The Personal Progress units recognise students' progress in the PfA curriculum areas that are important for success in adult life – they are usually about being able to do things, rather than about a significant body of knowledge. Teachers can choose from units within the PfA curriculum -Employment, Independent Living, Health and Community.

At Project Search the ASDAN Employability Award is working well at Entry Level 2 to Level 2, and we have now included Level 1 qualifications in Office Skills and Food Hygiene and Safety which are relevant to job opportunities within the hospital and outside. 'My learning' and 'My Personal Development' are the areas for personal learning plans for the internship programme.

As the College became a separate provision within the Queensmill Trust we have designed and developed a new dedicated website. This went live in July 2022 and is under constant review and development to keep up to date with changes.

In addition to Queensmill Trust Safeguarding training all college staff have additional training in Adult Safeguarding and Mental Capacity. CPOMS is operational for recording safeguarding incidents or minor concerns.

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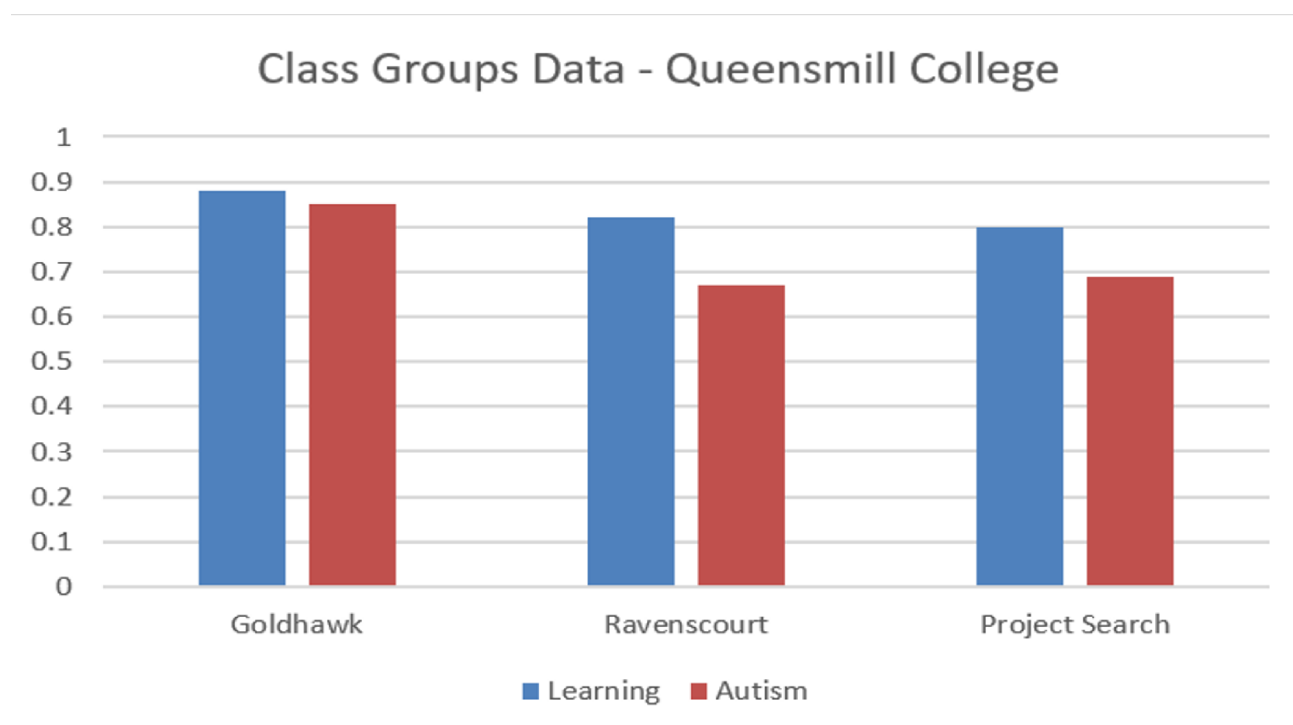
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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance (continued)

b. Key performance indicators

Queensmill College - Most recent Assessment Data:



The target for all students, whether in the domain of Learning or Autism, is to achieve at least 75% (or 0.75) of the target set. The target is derived from 5 year data accumulated for children and young people in Queensmill educational settings.

c. Review of activities

Inspections/Audits were carried out to date:

In November 2021 Queensmill College was judged by Ofsted in their first monitoring visit as making Reasonable Progress in all areas (see OFSTED report November 2021).

November 2023 – Full Ofsted Inspection – Overall Effectiveness - Good

In January 2022 the Trust ASDAN Audit was carried out and passed in March 2022 after required policy adjustments were made as per new requirements (See ASDAN Audit report).

In June 2022 the Project Search Continuous Improvement review was carried out and the overarching comments were that 'this programme offered an exceptional service to a significant number of complex learners. There are very many areas of excellent operational practice from the onsite team that could be shared by this specialist team to support others across the DFN Project SEARCH family'. (see Project search CIR June 2022)

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Achievements and performance (continued)

d. Factors relevant to achieve objectives

Q House

Q House is a five bedroom specialist children's home for children and young people and is located within a specialist school. The home offers fully residential placements - shared care and short breaks for young people and their families in need of respite.

Q House accommodates children and young people of any gender, between the ages of 8 -18 who have a diagnosis of autism. All referrals are carefully considered in line with our policies of meeting the child or young person's needs and takes into consideration the impact on other children and young people already staying at the home.

Q house can accommodate one young person beyond their 18th birthday, however this will only be done where it is established that it is in the best interest of the young adult.

The range of needs for which care and support is provided, is for children and young people who have a diagnosis of autism and in most cases, their autism is severe and complex. Some of the children and young people will also have other learning disabilities or medical conditions alongside their autism diagnosis, such as epilepsy, ADHD, anxiety, pica, sensory processing disorders and specific dietary requirements. As a small and specifically focused home, Q House is able to meet a wide variety of needs, supporting each child's needs accordingly, with a focus on complex behaviours that may present as challenging to others.

At Q House all children are encouraged to make their own choices by communicating their preferences, needs and desires. Support Staff use a wide range of communication methods for non-verbal young people, such as PECs, Makaton, Visual aids, Symbols and social stories to ensure that all young people have the opportunity to express their views, wishes and feelings. Staff advocate for the young people to ensure the widest and most appropriate access to health care, education, therapies and recreational activities.

Q House Ethos, Philosophy and Desired outcomes

Q House is a person centred, child-led provision and its ethos is summed up in its logo. It is unique and has been created by the staff and the young people by working together.

The Q is for The Queensmill Trust, which had the dream of opening a specialist home for residential care and short breaks, to help and support our young people and their families. The house symbol in the logo is the PECS symbol for home, instantly recognisable to all our young people. The hands are the hands of all the young people and staff, arranged into a heart which symbolises love and acceptance. The staff team also came together to create and agree on a strapline which embodies the ethos of the home – 'a home of love, acceptance and helping hands'. This underpins all that we do and endeavour to achieve in the home.

Q House in its essence is a home. It is a home where the children and young people, whether residing with us full time or occasionally on a short break, feel at home. This means that they feel loved, accepted, and safe and respected, when they are staying at the home. We strive to enable our young people to feel a sense of belonging. On good days and others when it is more difficult, they are supported to manage their challenges days and enjoy all that the home has to offer. At Q House, our young people have as much privacy and autonomy as we can offer; their wishes, views and feelings however expressed, are always heard.

At Q House we promote personal growth, building on and rewarding achievements from using the toilet to cooking a meal. Children and young people learn independent living skills, from doing their own laundry to managing their pocket money. Staff advocate for our young people in healthcare settings, supporting visits to the opticians, dentists as well as GP and hospital appointments, whether scheduled or emergency visits. Most, but not all, the children and young people at Q House attend Queensmill School or Kensington Queensmill which is another of the trust's educational provisions in Ladbroke Grove. Q House staff support our young people's learning and work closely with Teachers and the trust's therapy team, with targets whether these are educational, speech and language, or occupational therapy, in origin. Q House also works with specialists as

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Achievements and performance (continued)

necessary, and organises staff training to reflect the challenges and successes experienced in the home.

Overall Aims and Objectives of Q House

1. To provide a safe, welcoming, homely and stimulating environment for children/young people to live, flourish and thrive in.
2. To provide the best quality of care from a support team who are skilled, committed and protect the young person from abuse and neglect.
3. To provide support and accommodation that matches as near as possible that of their home environment (where safe/good practice allows) and in any case as 'domestic' as possible.
4. Ensure our young people's individuality is recognised and celebrated and used to build upon their strengths.
5. To work in a proactive way.
6. Q House believe that all children / young persons should be given individualised support in line with their needs and wishes and children / young persons identified as having needs should receive help, guidance and support where needed or requested.
7. All children / young persons placed at Q House will experience a safe, supportive and caring 'home away from home' environment that is conducive to their welfare and development.
8. Within that environment, they will be encouraged to take appropriate responsibility for themselves (within their own limitations), and to be respectful to the needs and wishes of others.
9. They will be encouraged to maintain skills learned outside Q House, and to develop new ones that may aid their independence and promote their physical and emotional well-being.
10. Extending to the decoration of the home, whereby Q House management provide decoration that enables the child / young person(s) to add their preferences, personalise and provide an environment that will meet their general wellbeing. Each child's needs are different and this is fully respected so each room will be individualised to express and showcase this.
11. Residential child care should foster positive relationships, encouraging strong bonds between children and staff in the home on the basis of jointly undertaken activities, shared daily life, domestic and non-domestic routines and established boundaries of acceptable behaviour.
12. To promote equal opportunities for all of our young people and staff regardless of ability, disability, race, gender, sexual orientation, ethnic background or religion.
13. To promote positive working relationships with multi agencies, parents and family to maximise the support that our young people receive.

Q House Desired Outcomes

1. Young people develop their communication skills to better enable them to express their thoughts, feelings and aspirations.
2. Young people develop their awareness and social skills and will eventually leave the home more emotionally resilient and better able to self-regulate their emotions and behaviours.
3. Young people develop confidence, self-esteem and a higher sense of self-worth.
4. Young people become better able to engage with staff, peers and family members and have the capacity to develop deeper relationships overall.
5. Young people are able to live more meaningful lives due to their developed independence and living skills.
6. Young people have the capacity to make better choices and decisions for themselves.
7. Young people make progress in independent thinking and problem solving.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance (continued)

e. Fundraising activities and income generation

Historically, aside from a short, intensive fundraising project in January 2017 to fit out a sensory room, the college has not had an organised fundraising function. However, over the past year we have taken external advice from a number of experts and have outlined a broad fundraising strategy, split between short- and long-term objectives. While the latter will take some time to flesh out and plan for, we have started on a number of short-term fundraising efforts. At this stage these are focused on applying for various grants to match-fund specific projects and activities.

f. Investment policy and performance

The Trustees have overall responsibility for the investment of the charity's cash balances and other unrestricted reserves. The Board of Trustees on a periodic basis, regularly reviews this.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity aims to maintain total reserves at a level equivalent to at least six months operating costs based on current annual expenditure whilst also considering the possible need for redundancy costs. The reserves currently held as of the 31 August 2023 were £585,115.

c. Material investments policy

The Trustees have overall responsibility for the investment of the charity's cash balances and other unrestricted reserves. The Board of Trustees on a periodic basis, regularly reviews this.

d. Principal risks and uncertainties

The pandemic was financially damaging to QHouse. It had to use agency staff to cover staff who were sick or isolating and these were considerably more expensive. The respite bed had to close for some months, limiting a key income stream.

These issues have continued, but we have taken important mitigation steps:

- increased prices
- robust covid plan to reopen the respite bed
- increased core staff team

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

e. Financial risk management objectives and policies

Queensmill College

The college is financially secure: demand for places is increasing. The key risk to the college was accommodation; the existing building was becoming too small and new premises have now been secured.

Q House

The biggest risk is financial; if one of the fully resident young people moved out, it would be difficult to generate equivalent revenue by respite alone. However we plan for this so that when one young fully residential person transitions to adult services and we already have another able to fill the vacancy.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are broadly satisfied that systems and procedures are in place to mitigate our exposure to these major risks. Nevertheless, the Trustees are acutely aware of the need to continually review and, where necessary, evolve these risk mitigants to enhance overall risk management. This includes working closely with the school's senior leadership team, which takes ownership of many of these mitigating actions on a day-to-day basis, as well as helping it to shape and attain key strategies on its School Improvement Plan and to draw up a longer-term vision for the school.

f. Principal funding

The charity is funded by fees paid by local authorities for the placement of students in the college and young people in the children's home. The college fees are invoiced termly and the fees for the children's home are invoiced monthly.

Structure, governance and management

a. Constitution

The company is a Charitable Incorporated Organisation and was set up in 2016 and is a registered charity (charity number 1169817). The principal objectives of the charity are 1. To advance the education of people aged 19-25 years old with autism and learning difficulties by providing or assisting in the provision of facilities for education and training. 2. To relieve the needs of children and young people with autism and learning difficulties, and their families, by the provision of a respite home.

b. Methods of appointment or election of Trustees

In 2021, the founding trustees resigned and were replaced by one corporate trustee which is The Queensmill Trust and the Chair of The Queensmill Trust, Paul Greatorex. There are no plans on appointing further trustees.

c. Organisational structure and decision-making policies

The four original Trustees were the chair and deputy chair of governors of Queensmill School and two associates with expertise in HR and finance. The charity was set up to offer residential services and a 19-25 provision through a service level agreement with the school. However it soon emerged that a higher degree of separation from the school was needed, as it was a maintained school.

d. Policies adopted for the induction and training of Trustees

All new trustees attend an induction programme designed by the senior team at the charity and receive essential training.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management (continued)

e. Pay policy for key management personnel

Posts for staff are advertised in the relevant arena. Pay is based on set pay-scales, where they exist, and the experience of the candidate. Similar posts are scrutinised to ensure fair and relevant salary levels.

f. Related party relationships

Q+ has an excellent relationship with The Queensmill Trust, from which it uses space at the Queensmill School and also uses the services of a number of staff from the trust.

g. Trustees' indemnities

The charity has trustee indemnity insurance through Hiscox with a claim limit of £5m,

Plans for future periods

The charity plans to work closely with the local authorities to ensure that the services provided align with their plans.

Funds held as custodian

No funds are held as custodian.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Mitchell Charlesworth (Audit) Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 29 February 2024 and signed on their behalf by:



Paul Greateorex
(Chair of Trustees)

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STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 February 2024 and signed on its behalf by:



Paul Greateorex
(Chair of Trustees)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF Q+
FOR THE YEAR ENDED 31 AUGUST 2023**

Qualified opinion

We have audited the financial statements of Q+ (the 'charity') for the year ended 31 August 2023 which comprise the statements of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation in the applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for qualified opinion

Due to the issues on the financial statements for the year ended 31 August 2021, we were unable to satisfy ourselves that the statement of financial activities for the year ended 31 August 2022 was free from material misstatement, and these figures form the comparatives in this year's accounts. Our concerns relate solely to these comparatives and in our opinion the results for the year ended 31 August 2023 are free from material misstatement.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key audit matters

Except for the matter described in the basis for qualified opinion section, we have determined that there are no key audit matters to be communicated in our report.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF Q+ FOR THE YEAR ENDED 31 AUGUST 2023

or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities,

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(A Charitable incorporated organisation)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF Q+
FOR THE YEAR ENDED 31 AUGUST 2023**

including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF Q+
FOR THE YEAR ENDED 31 AUGUST 2023**

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Rob Hall (Senior statutory auditor)

for and on behalf of

Mitchell Charlesworth (Audit) Limited

24 Nicholas Street

Chester

CH1 2AU

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(A Charitable incorporated organisation)

INDEPENDENT AUDITORS' REPORT TO THE OF Q+

29 February 2024

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(A Charitable incorporated organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Charitable activities	4	3,044,711	3,044,711	2,574,392
Total income		3,044,711	3,044,711	2,574,392
Expenditure on:				
Charitable activities	5	3,082,390	3,082,390	2,563,593
Total expenditure		3,082,390	3,082,390	2,563,593
Net movement in funds		(37,679)	(37,679)	10,799
Reconciliation of funds:				
Total funds brought forward		622,794	622,794	611,995
Net movement in funds		(37,679)	(37,679)	10,799
Total funds carried forward		585,115	585,115	622,794

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 33 form part of these financial statements.

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(A Charitable incorporated organisation)
REGISTERED NUMBER: CE008336

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	49,449	42,415
		<u>49,449</u>	<u>42,415</u>
Current assets			
Debtors	11	646,473	668,593
Cash at bank and in hand		246,616	230,901
		<u>893,089</u>	<u>899,494</u>
Creditors: amounts falling due within one year	12	(357,423)	(319,115)
Net current assets		<u>535,666</u>	<u>580,379</u>
Total assets less current liabilities		<u>585,115</u>	<u>622,794</u>
Net assets excluding pension asset		<u>585,115</u>	<u>622,794</u>
Total net assets		<u><u>585,115</u></u>	<u><u>622,794</u></u>
Charity funds			
Restricted funds	14	585,115	622,794
Unrestricted funds	14	-	-
Total funds		<u><u>585,115</u></u>	<u><u>622,794</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 29 February 2024 and signed on their behalf by:

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(A Charitable incorporated organisation)

REGISTERED NUMBER: CE008336

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2023



Paul Greateorex

(Chair of Trustees)

The notes on pages 22 to 33 form part of these financial statements.

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(A Charitable incorporated organisation)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	28,243	228,558
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(12,528)	(42,415)
	<hr/>	<hr/>
Net cash used in investing activities	(12,528)	(42,415)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	15,715	186,143
Cash and cash equivalents at the beginning of the year	230,901	44,758
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	246,616	230,901
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 22 to 33 form part of these financial statements

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(A Charitable incorporated organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

The charity is a Charitable Incorporated Organisation registered in England. The object for which the charity is established are:

- To advance the education of people aged 19-25 years old with autism and learning difficulties by providing or assisting in the provision of facilities for education and training.
- To relieve the needs of children and young people with autism and learning difficulties, and their families, by the provision of a respite home.

Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Q+ meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

2.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met. The charity receives two main types of income, grant income from the Department for Education and per pupil charges that are invoiced to Local Authorities. All income is accounted for on an accruals basis.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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(A Charitable incorporated organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	10% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the Trustees are required to make judgments estimates, and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and assumptions:

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

4. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities	3,044,711	3,044,711	2,574,392
<i>Total 2022</i>	2,574,392	2,574,392	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Direct costs	3,082,390	3,082,390	2,563,593
<i>Total 2022</i>	2,563,593	2,563,593	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	1,529,366	1,553,024	3,082,390	2,563,593
<i>Total 2022</i>	1,381,309	1,182,284	2,563,593	

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(A Charitable incorporated organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Consultancy Costs	1,100,131	1,100,131	985,025
Audit & Accountancy Fees	44,301	44,301	17,820
Building Repairs & Maintenance	68,749	68,749	35,968
Other Support Costs	339,843	339,843	143,471
Total 2023	<u>1,553,024</u>	<u>1,553,024</u>	<u>1,182,284</u>
<i>Total 2022</i>	<u>1,182,284</u>	<u>1,182,284</u>	

7. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>7,500</u>	<u>7,500</u>

8. Staff costs

	2023 £	2022 £
Wages and salaries	1,182,209	955,776
Social security costs	121,934	97,426
Contribution to defined contribution pension schemes	70,295	51,045
	<u>1,374,438</u>	<u>1,104,247</u>
Supply Staff Costs	154,928	277,062
	<u>1,529,366</u>	<u>1,381,309</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administration and support	43	43
Management	1	1
	<hr/> 44 <hr/>	<hr/> 44 <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Long-term leasehold property £
Cost or valuation	
At 1 September 2022	42,415
Additions	12,528
At 31 August 2023	<hr/> 54,943 <hr/>
Depreciation	
Charge for the year	5,494
At 31 August 2023	<hr/> 5,494 <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Tangible fixed assets (continued)

	Long-term leasehold property £
Net book value	
At 31 August 2023	49,449
At 31 August 2022	42,415

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	542,639	649,787
Other debtors	87,312	877
Prepayments and accrued income	16,522	17,929
	646,473	668,593

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	101,622	140,078
Other creditors	4,784	81,938
Accruals and deferred income	251,017	97,099
	357,423	319,115

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	246,616	230,901

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(A Charitable incorporated organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Restricted funds				
Local Authority Income	622,794	2,627,931	(2,665,610)	585,115
Other DFE / ESFA Grants	-	378,152	(378,152)	-
Other funds	-	38,628	(38,628)	-
	<u>622,794</u>	<u>3,044,711</u>	<u>(3,082,390)</u>	<u>585,115</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
Restricted funds				
Local Authority Income	611,995	2,213,405	(2,202,606)	622,794
Other DFE / ESFA Grants	-	348,710	(348,710)	-
Other funds	-	12,277	(12,277)	-
	<u>611,995</u>	<u>2,574,392</u>	<u>(2,563,593)</u>	<u>622,794</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Restricted funds	<u>622,794</u>	<u>3,044,711</u>	<u>(3,082,390)</u>	<u>585,115</u>

Summary of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2022 £</i>
Restricted funds	<u>611,995</u>	<u>2,574,392</u>	<u>(2,563,593)</u>	<u>622,794</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	49,449	49,449
Current assets	893,089	893,089
Creditors due within one year	(357,423)	(357,423)
Total	585,115	585,115

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	42,415	-	42,415
Current assets	899,494	-	899,494
Creditors due within one year	(319,115)	-	(319,115)
Total	622,794	-	622,794

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(37,679)	10,799
Adjustments for:		
Depreciation charges	5,494	-
Amortisation charges	-	-
Decrease in debtors	22,120	353,941
Increase/(decrease) in creditors	38,308	(136,182)
Net cash provided by operating activities	28,243	228,558

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

18. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	246,616	230,901
Total cash and cash equivalents	246,616	230,901

19. Analysis of changes in net debt

	At 1 September 2022	Cash flows	At 31 August 2023
	£	£	£
Cash at bank and in hand	230,901	15,715	246,616
	230,901	15,715	246,616

20. Capital commitments

The charity has no capital commitments at the end of 2023 and 2022.

21. Pension commitments

The charity contributed to a defined contribution pension scheme in the year. The assets of the scheme are held separate from the charity and the pension costs are charged to the SOFA in the current and previous years

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(A Charitable incorporated organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

22. Related party transactions

During the year, the following amount was recharged from the Queensmill School to Q+.

	2023 £	2022 £
Queensmill Recharges	1,684,345	2,063,453
	<u>1,684,345</u>	<u>2,063,453</u>

These recharges comprised entirely of staff costs which were employed by Queensmill School. At 31 August 2023 there was a creditor due to The Queenmill Trust of £71,579 (2022: £211,723).

23. Post balance sheet events

There are no post balance sheet events.

24. Members Liability

Each member of the charitable incorporated organisation undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.