

AUTISM SUPPORT ALLERDALE AND COPELAND

England & Wales · Charity number 1180100

Details

Status Registered

Legal form CIO

Registered 2018-09-27

Register [View on the Charity Commission register](#)

Contact

Address 16 - 18 Oxford Street
Workington
Cumbria
CA14 2AH

Phone 07702580347

Email SM.ASAAC@GMAIL.COM

Website www.asaac.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WHO ARE ON THE AUTISTIC SPECTRUM, THEIR PARENTS, FAMILIES AND CARERS IN ALLERDALE AND COPELAND BY:1. RESEARCHING AND GATHERING THE COLLECTIVE EXPERIENCES, CONCERNS, VIEWS AND SOLUTIONS OF PEOPLE AFFECTED BY AUTISM;2. PROVIDING SUPPORT, EDUCATION AND PRACTICAL ADVICE AND RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE AND WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES;3. ADVANCING THE EDUCATION OF THE PUBLIC IN AUTISTIC SPECTRUM CONDITIONS, IN PARTICULAR AMONG THOSE WHO WORK WITH PEOPLE WHO HAVE AUTISTIC SPECTRUM CONDITIONS.

Activities: Provide a variety of activities, workshops, day trips for children and young people who have Autism. Have themed parties and craft workshops, visit museums etc to aid the education for our group members. Day trips in and out of Cumbria as some members have never been out of Cumbria, this helps give experiences of what other things are available for families with children on the Autistic Spectrum.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£57,056	£39,515	-	-
2024-03-31	£23,106	£19,925	-	-
2023-03-31	£13,212	£18,165	-	-
2022-03-31	£17,802	£25,542	-	-
2021-03-31	£34,568	£21,245	-	-

Trustees

Name	Role	Appointed
SHIRLEY MURPHY	Chair	2018-10-02
Claire Marie Jardine		2023-06-23
Lesley Anne Little		2023-05-23
Melanie Jane Askew		2022-05-02
Michael Hawkins		2020-02-25
Michelle Corlett		2025-02-28
Stacey Louise Loy		2023-05-23
Toni Bayles		2025-02-28

Accounts

Autism Support Allerdale & Copeland
Unaudited Financial Statements
31 March 2025

Autism Support Allerdale & Copeland

Financial Statements

Year ended 31 March 2025

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Autism Support Allerdale & Copeland

Trustee's Annual Report

Year ended 31 March 2025

The trustee presents her report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Autism Support Allerdale & Copeland

Charity registration number 1180100

Principal office

The trustee

MRS S MURPHY

Accountants

Structure, governance and management

Autism Support Allerdale & Copeland is an unincorporated charity governed by a constitution. The charity is managed by a board of trustees who are responsible for the strategic direction, governance, and financial oversight of the organisation.

Trustees are recruited on the basis of skills, experience, and lived understanding of autism and neurodivergence. New trustees receive an informal induction covering the charity's aims, activities, safeguarding responsibilities, and financial position.

The trustees meet regularly to review activities, finances, risks, and future plans. Day-to-day delivery of services is supported by volunteers and the active involvement of the trustee team.

The trustees have had due regard to the Charity Commission's guidance on public benefit.

Objectives and activities

The charity's objectives are to relieve the needs of autistic people, and their parents, families, and carers in Allerdale and Copeland by gathering lived experiences, providing support and education, and advancing public understanding of autism.

ASAAC delivers inclusive, community-based activities designed to reduce isolation, improve wellbeing, and build confidence. No formal diagnosis is required to access support.

Autism Support Allerdale & Copeland

Trustee's Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

During the year ended 31 March 2025, ASAAC operated six days per week from its Oxford Street premises, alongside outreach activity in Distington.

Activities included weekly support and social groups, a developing Sensory Room project, home education provision, youth work, AQA Unit Award Scheme learning opportunities, and informal one-to-one support and advocacy.

Many beneficiaries progressed from social isolation to regular attendance, increased confidence, and participation in learning and community activities.

Financial review

During the year ended 31 March 2025, the charity received income of £57,056 and incurred expenditure of £39,515, resulting in a surplus of £17,541. Total funds carried forward at the year end were £42,167.

The trustees confirm that the majority of funds carried forward were held to enable the development of the charity's Sensory Room, which was planned during the reporting period but not completed until after the year end. These funds were therefore retained to meet known and committed project costs.

The trustees consider the level of reserves appropriate to support planned expenditure, ongoing running costs, and service continuity.

Risk Management

The trustees regularly review risks including financial sustainability, premises costs, and increasing demand. Safeguarding policies and procedures are in place to protect children, young people, and adults at risk.

Plans for Future Periods

The trustees plan to sustain and develop core services, strengthen partnerships with schools and community organisations, and continue expanding autism-informed spaces and support across Allerdale and Copeland.

Trustee's responsibilities statement

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
 - observe the methods and principles in the applicable Charities SORP;
 - make judgments and accounting estimates that are reasonable and prudent;
-

- state whether applicable UK Accounting Standards 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.

Autism Support Allerdale & Copeland

Trustee's Annual Report *(continued)*

Year ended 31 March 2025

The trustee is 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 her to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. She is 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.

The trustee's annual report was approved on 29 January 2026 and signed on behalf of the board of trustees by:

MRS S MURPHY
Trustee

Autism Support Allerdale & Copeland

Independent Examiner's Report to the Trustee of Autism Support Allerdale & Copeland

Year ended 31 March 2025

I report to the trustee on my examination of the financial statements of Autism Support Allerdale & Copeland ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DERWENT MANAGEMNT SERVICES CUMBRIA LTD
Independent Examiner

Autism Support Allerdale & Copeland

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	55,243	55,243	–
Other trading activities	5	1,813	1,813	–
Total income		<u>57,056</u>	<u>57,056</u>	<u>–</u>
Expenditure				
Expenditure on charitable activities	6,7	39,515	39,515	–
Total expenditure		<u>39,515</u>	<u>39,515</u>	<u>–</u>
Net income and net movement in funds		<u>17,541</u>	<u>17,541</u>	<u>–</u>
Reconciliation of funds				
Total funds brought forward		24,626	24,626	24,626
Total funds carried forward		<u>42,167</u>	<u>42,167</u>	<u>24,626</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Autism Support Allerdale & Copeland

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		42,942	26,591
Creditors: amounts falling due within one year	13	775	1,965
Net current assets		<u>42,167</u>	<u>24,626</u>
Total assets less current liabilities		<u>42,167</u>	<u>24,626</u>
Funds of the charity			
Unrestricted funds		42,167	24,626
Total charity funds	14	<u>42,167</u>	<u>24,626</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2026, and are signed on behalf of the board by:

MRS S MURPHY
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Autism Support Allerdale & Copeland

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		17,541	–
<i>Changes in:</i>			
Trade and other creditors		(1,320)	1,940
Cash generated from operations		16,221	1,940
Net cash from operating activities		16,221	1,940
Net increase in cash and cash equivalents		16,221	1,940
Cash and cash equivalents at beginning of year		26,566	–
Cash and cash equivalents at end of year	12	42,787	1,940

The notes on pages 8 to 15 form part of these financial statements.

Autism Support Allerdale & Copeland

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 16-18 OXFORD STREET, WORKINGTON, CA14 2AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

The trustees have made no significant judgements, apart from those involving routine estimates, in applying the charity's accounting policies.

/Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

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

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

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations type 1	9,449	9,449	–	–
Grants				
Grants receivable type 1	45,794	45,794	–	–
	<u>55,243</u>	<u>55,243</u>	<u>–</u>	<u>–</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	1,813	1,813	–	–
	<u>1,813</u>	<u>1,813</u>	<u>–</u>	<u>–</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	39,515	39,515	–	–
	<u>39,515</u>	<u>39,515</u>	<u>–</u>	<u>–</u>

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Expenditure on charitable activities by activity type

	Support costs	Total funds 2025	Total fund 2024
	£	£	£
Insurance	554	554	—
Activity Running costs	26,109	26,109	—
Energy & Water	2,253	2,253	—
Rent	10,599	10,599	—
	39,515	39,515	—

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Analysis of support costs

	Rent	Energy & Water	Maintenance	Insurance	Professional Fees	Internet	Running Costs	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£
Premises	10,599	2,253	6,705	554	1,569	414	17,421	39,515	–

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	750	680

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

Enter text here to disclose information relating to trustee remuneration. SORP 2015 requires one of the following statements to be made:

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

12. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025 £	2024 £
Cash at bank and in hand	42,942	26,591
Bank overdrafts	(155)	(25)
	<u>42,787</u>	<u>26,566</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	155	25
Trade creditors	1,940	1,940
Other creditors 2 - desc in a/cs	(1,320)	—
	<u>775</u>	<u>1,965</u>

Autism Support Allerdale & Copeland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	24,626	57,056	(39,515)	42,167

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	24,626	—	—	24,626

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	17,541	17,541
Current assets	—	—
Net assets	17,541	17,541

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—
Current assets	24,626	24,626
Net assets	24,626	24,626

16. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	26,591	16,351	42,942
Bank overdrafts	(25)	(130)	(155)
	<u>26,566</u>	<u>16,221</u>	<u>42,787</u>

Accounts

AUTISM SUPPORT ALLERDALE & COPELAND

Charity No. 1180100

Trustee's Report and Unaudited Accounts

31 March 2024

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The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180100

Principal Office

Address Line 5

Trustee

The following trustee served during the year:

S. MURPHY

Key Management Personnel

	KMP Name 1
KMP 2	KMP Name 2
KMP 3	KMP Name 3
KMP 4	KMP Name 4
KMP 5	KMP Name 5

Accountants

Derwent Management Services Cumbria
Ltd
42 FISHER STREET
WORKINGTON
CUMBRIA
CA14 2ER

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

OBJECTIVES AND ACTIVITIES

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

S. MURPHY

Trustee

31 March 2024

I report to the trustees on my examination of the financial statements of AUTISM SUPPORT ALLERDALE & COPELAND for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

RONALD SUITOR DERWENT MANAGEMENT
SERVICES CUMBRIA LTD
Derwent Management Services Cumbria Ltd
42 FISHER STREET
WORKINGTON
CUMBRIA

CA14 2ER
31 March 2024

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Financial Activities

for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	1,608	1,608	(1)
Charitable activities	4	-	-	13,213
Other	5	21,498	21,498	-
Total		23,106	23,106	13,212
Expenditure on:				
Other	6	19,925	19,925	18,165
Total		19,925	19,925	18,165
Net gains on investments		-	-	-
Net income/(expenditure)	7	3,181	3,181	(4,953)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		3,181	3,181	(4,953)
Other gains and losses				
Net movement in funds		3,181	3,181	(4,953)
Reconciliation of funds:				
Total funds brought forward		21,444	21,444	26,397
Total funds carried forward		24,625	24,625	21,444

AUTISM SUPPORT ALLERDALE & COPELAND

Balance Sheet

at 31 March 2024

Charity No. 1180100

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Cash at bank and in hand		26,566	23,385
		<u>26,566</u>	<u>23,385</u>
Creditors: Amount falling due within one year	10	(1,940)	(1,941)
Net current assets		<u>24,626</u>	<u>21,444</u>
Total assets less current liabilities		<u>24,626</u>	<u>21,444</u>
Net assets excluding pension asset or liability		<u>24,626</u>	<u>21,444</u>
Total net assets		<u><u>24,626</u></u>	<u><u>21,444</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		24,626	21,444
		<u>24,626</u>	<u>21,444</u>
Reserves	11		
Total funds		<u><u>24,626</u></u>	<u><u>21,444</u></u>

Approved by the trustees on 31 March 2024

And signed on their behalf by:

S. MURPHY

Trustee

31 March 2024

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	(1)	(1)
Charitable activities	13,213	13,213
Total	<u>13,212</u>	<u>13,212</u>
Expenditure on:		
Other	18,165	18,165
Total	<u>18,165</u>	<u>18,165</u>
Net income	<u>(4,953)</u>	<u>(4,953)</u>
Net income before other gains/(losses)	(4,953)	(4,953)
Other gains and losses:		
Net movement in funds	<u>(4,953)</u>	<u>(4,953)</u>
Reconciliation of funds:		
Total funds brought forward	26,397	26,397
Total funds carried forward	<u>21,444</u>	<u>21,444</u>

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
1,608	1,608	(1)
<u>1,608</u>	<u>1,608</u>	<u>(1)</u>

4 Income from charitable activities

Total 2024	Total 2023
£	£
-	13,213
<u>-</u>	<u>13,213</u>

5 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
21,498	21,498	-
<u>21,498</u>	<u>21,498</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	-	-	67
Premises costs	6,985	6,985	9,766
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	535
General administrative costs	11,965	11,965	6,827
Legal and professional costs	975	975	970
	<u>19,925</u>	<u>19,925</u>	<u>18,165</u>

7 Net income/(expenditure) before transfers

2024 2023

This is stated after charging:	£	£
Depreciation of owned fixed assets	-	535

8 Staff costs

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

9 Tangible fixed assets

£ £

Cost or revaluation

At 1 April 2023	2,134	2,134
At 31 March 2024	<u>2,134</u>	<u>2,134</u>

Depreciation and
impairment

At 1 April 2023	2,134	2,134
At 31 March 2024	<u>2,134</u>	<u>2,134</u>

Net book values

At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>

10 Creditors:

amounts falling due within one year

2024 2023

	£	£
Trade creditors	1,940	-
Other creditors	-	1,940
Accruals	-	1
	<u>1,940</u>	<u>1,941</u>

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	21,445	23,106	(19,925)	24,626
Total funds	<u>21,445</u>	<u>23,106</u>	<u>(19,925)</u>	<u>24,626</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	24,626	24,626
	<u>24,626</u>	<u>24,626</u>

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	23,385	3,181	26,566
	<u>23,385</u>	<u>3,181</u>	<u>26,566</u>
Net debt	<u>23,385</u>	<u>3,181</u>	<u>26,566</u>

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Cash flows

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	3,181	(4,953)
Adjustments for:		
Dividends, interest and rents from investments	(21,498)	-
(Decrease)/Increase in trade and other payables	(1)	971
Net cash used in operating activities	<u>(18,318)</u>	<u>(3,448)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	21,498	-
Net cash from investing activities	<u>21,498</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	3,180	(3,448)
Cash and cash equivalents at the beginning of the year	23,385	26,831
Cash and cash equivalents at the end of the year	<u>26,565</u>	<u>23,383</u>
Components of cash and cash equivalents		
Cash and bank balances	26,566	23,385
	<u>26,566</u>	<u>23,385</u>

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	1,608	1,608	(1)
	<u>1,608</u>	<u>1,608</u>	<u>(1)</u>
Charitable activities	-	-	13,213
	<u>-</u>	<u>-</u>	<u>13,213</u>
Other	21,498	21,498	-
	<u>21,498</u>	<u>21,498</u>	<u>-</u>
Total income and endowments	23,106	23,106	13,212
Expenditure on:			
Staff training	-	-	67
	<u>-</u>	<u>-</u>	<u>67</u>
Premises costs			
Rent	6,985	6,985	9,766
	<u>6,985</u>	<u>6,985</u>	<u>9,766</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	-	-	535
Bank charges	-	-	4
Postage and couriers	-	-	49
Software, IT support and related costs	-	-	142
Stationery and printing	1,435	1,435	160
Sundry expenses	10,530	10,530	6,398
Telephone, fax and broadband	-	-	74
	<u>11,965</u>	<u>11,965</u>	<u>7,362</u>
Legal and professional costs			
Accountancy and bookkeeping	975	975	970
	<u>975</u>	<u>975</u>	<u>970</u>
Total of expenditure of other costs	19,925	19,925	18,165
Total expenditure	19,925	19,925	18,165
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)	3,181	3,181	(4,953)
	<u>3,181</u>	<u>3,181</u>	<u>(4,953)</u>
Net income/(expenditure) before other gains/(losses)	3,181	3,181	(4,953)

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities

Other Gains	-	-	-
Net movement in funds	3,181	3,181	(4,953)
Reconciliation of funds:			
Total funds brought forward	21,445	21,445	26,397
Total funds carried forward	24,626	24,626	21,444

Accounts

AUTISM SUPPORT ALLERDALE & COPELAND

Charity No. 1180100

Trustee's Report and Unaudited Accounts

31 March 2023

AUTISM SUPPORT ALLERDALE & COPELAND
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AUTISM SUPPORT ALLERDALE & COPELAND
Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180100

Trustee

The following trustee served during the year:

S. MURPHY

Key Management Personnel

KMP 2	KMP Name 1
KMP 3	KMP Name 2
KMP 4	KMP Name 3
KMP 5	KMP Name 4
	KMP Name 5

Accountants

Derwent Management Services Cumbria
Ltd
42 FISHER STREET
WORKINGTON
CUMBRIA
CA14 2ER

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

OBJECTIVES AND ACTIVITIES

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

AUTISM SUPPORT ALLERDALE & COPELAND
Trustees Annual Report

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

S. MURPHY
Trustee
17 January 2024

AUTISM SUPPORT ALLERDALE & COPELAND
Independent Examiners Report

Independent Examiner's Report to the trustee of AUTISM SUPPORT ALLERDALE & COPELAND

I report to the trustees on my examination of the financial statements of AUTISM SUPPORT ALLERDALE & COPELAND for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Derwent Management Services Cumbria Ltd
42 FISHER STREET
WORKINGTON
CUMBRIA

CA14 2ER
17 January 2024

AUTISM SUPPORT ALLERDALE & COPELAND
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted		
	funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Income and endowments from:			
Notes			
Donations and legacies	3	(1)	1
Charitable activities	4	13,213	4,262
Other	5	-	13,540
Total		13,212	17,803
Expenditure on:			
Other	6	18,165	26,075
Total		18,165	26,075
Net gains on investments		-	-
Net expenditure	7	(4,953)	(8,272)
Transfers between funds		-	-
Net expenditure before other gains/(losses)		(4,953)	(8,272)
Other gains and losses			
Net movement in funds		(4,953)	(8,272)
Reconciliation of funds:			
Total funds brought forward		26,397	34,670
Total funds carried forward		21,444	26,398

AUTISM SUPPORT ALLERDALE & COPELAND
Balance Sheet

at 31 March 2023

Charity No. 1180100

	2023	2022
	£	£
Fixed assets		
Tangible assets	9	535
	-	535
Current assets		
Cash at bank and in hand	23,384	26,831
	23,384	26,831
Creditors: Amount falling due within one year	10	(969)
	(1,940)	
Net current assets	21,444	25,862
Total assets less current liabilities	21,444	26,397
Net assets excluding pension asset or liability	21,444	26,397
Total net assets	21,444	26,397
The funds of the charity		
Restricted funds	11	
Unrestricted funds	11	
General funds	21,444	26,397
	21,444	26,397
Reserves	11	
Total funds	21,444	26,397

Approved by the trustees on 17 January 2024

And signed on their behalf by:

S. MURPHY
Trustee
17 January 2024

AUTISM SUPPORT ALLERDALE & COPELAND
Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaim on donations and gifts Income from tax reclaim is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

AUTISM SUPPORT ALLERDALE & COPELAND

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

AUTISM SUPPORT ALLERDALE & COPELAND
Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

AUTISM SUPPORT ALLERDALE & COPELAND
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted	
	funds	Total funds
	2022	2022
	£	£
Income and endowments from:		
Donations and legacies	1	1
Charitable activities	4,262	4,262
Other	13,540	13,540
Total	17,803	17,803
Expenditure on:		
Other	26,075	26,075
Total	26,075	26,075
Net income	(8,272)	(8,272)
Net income before other gains/(losses)	(8,272)	(8,272)
Other gains and losses:		
Net movement in funds	(8,272)	(8,272)
Reconciliation of funds:		
Total funds brought forward	34,670	34,670
Total funds carried forward	26,398	26,398
3 Income from donations and legacies		
	Total	Total
	2023	2022
	£	£
	-	1
	-	1
4 Income from charitable activities		
	Unrestricted	Total
	2023	2022
	£	£
	13,213	4,262
	13,213	4,262
5 Other income		
	Total	Total
	2023	2022
	£	£
	-	13,540
	-	13,540

AUTISM SUPPORT ALLERDALE & COPELAND
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs			
Premises costs	67	67	1,505
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,766	9,766	8,057
General administrative costs	535	535	533
Legal and professional costs	6,827	6,827	15,120
	970	970	860
	<u>18,165</u>	<u>18,165</u>	<u>26,075</u>

7 Net expenditure before transfers

This is stated after charging:

Depreciation of owned fixed assets

2023	2022
£	£
535	533

8 Staff costs

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

9 Tangible fixed assets

£ £

Cost or revaluation

At 1 April 2022

2,133 2,133

At 31 March 2023

2,133 2,133

Depreciation and impairment

At 1 April 2022

1,599 1,599

Depreciation charge for the year

534 534

At 31 March 2023

2,133 2,133

Net book values

At 31 March 2023

- -

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,940	970
Accruals	-	(1)
	<u>1,940</u>	<u>969</u>

AUTISM SUPPORT ALLERDALE & COPELAND
Notes to the Accounts

11 Movement in funds

	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
At 1 April 2022	£	£	£

Restricted funds:

Unrestricted funds:

General funds

26,397

13,212

(18,165)

21,444

Total funds

26,397

13,212

(18,165)

21,444

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fixed assets	£	£	£
	(1)	-	(1)
Net current assets	12,344	9,101	21,445
	12,343	9,101	21,444

13 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	26,831	(3,447)	23,384
	26,831	(3,447)	23,384
Net debt	26,831	(3,447)	23,384

AUTISM SUPPORT ALLERDALE & COPELAND
Statement of Cash flows

for the year ended 31 March 2023

	2022 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(4,953)	(8,272)
Adjustments for:		
Depreciation of property, plant and equipment	534	-
Increase/(Decrease) in trade and other payables	971	(59)
Net cash used in operating activities	(3,448)	(21,871)
Net cash from investing activities	-	13,540
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(3,448)	(8,331)
Cash and cash equivalents at the beginning of the year	26,831	34,631
Cash and cash equivalents at the end of the year	23,383	26,300
Components of cash and cash equivalents		
Cash and bank balances	23,384	26,831
	23,384	26,831

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted		
	funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Income and endowments from:			
Donations and legacies	(1)	(1)	1
	(1)	(1)	1
Charitable activities	13,213	13,213	4,262
	13,213	13,213	4,262
Other	-	-	13,540
	-	-	13,540
Total income and endowments	13,212	13,212	17,803
Expenditure on:			
Employee costs	67	67	1,505
Staff training	67	67	1,505
Premises costs	9,766	9,766	8,057
Rent	9,766	9,766	8,057
General administrative costs, including depreciation and amortisation	535	535	533
Depreciation of	4	4	7
Bank charges	49	49	88
Postage and couriers	142	142	-
Software, IT support and related costs	160	160	-
Stationery and printing	6,398	6,398	14,869
Sundry expenses	74	74	156
Telephone, fax and broadband	7,362	7,362	15,653
Legal and professional costs	970	970	860
Accountancy and bookkeeping	970	970	860
Total of expenditure of other costs	18,165	18,165	26,075
Total expenditure	18,165	18,165	26,075
Net gains on investments	-	-	-
Net expenditure	(4,953)	(4,953)	(8,272)

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities

Net expenditure before other gains/(losses)	(4,953)	(4,953)	(8,272)
Other Gains	-	-	-
Net movement in funds	(4,953)	(4,953)	(8,272)
Reconciliation of funds:			
Total funds brought forward	26,397	26,397	34,670
Total funds carried forward	21,444	21,444	26,398

Accounts

AUTISM SUPPORT ALLERDALE & COPELAND

Charity No. 1180100

Trustee's Report and Unaudited Accounts

31 March 2022

	Pages
Independent Examiner's Report	-

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180100

Principal Office

Address Line 5

Trustee

The following trustee served during the year:

S. MURPHY

Key Management Personnel

	KMP Name 1
KMP 2	KMP Name 2
KMP 3	KMP Name 3
KMP 4	KMP Name 4
KMP 5	KMP Name 5

Accountants

Derwent Management Services Cumbria

Ltd

42 FISHER STREET

WORKINGTON

CUMBRIA

CA14 2ER

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

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Trustees Annual Report

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

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The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

S. MURPHY

Trustee

31 March 2022

Independent Examiner's Report to the trustee of AUTISM SUPPORT ALLERDALE & COPELAND

I report to the trustees on my examination of the financial statements of AUTISM SUPPORT ALLERDALE & COPELAND for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Derwent Management Services Cumbria Ltd
42 FISHER STREET
WORKINGTON
CUMBRIA

CA14 2ER
31 March 2022

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Financial Activities

for the year ended 31 March 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	3	1	1	-
Charitable activities	4	4,262	4,262	30,066
Investments	5	-	-	3
Other	6	13,540	13,540	4,500
Total		17,803	17,803	34,569
Expenditure on:				
Other	7	26,075	26,075	21,246
Total		26,075	26,075	21,246
Net gains on investments		-	-	-
Net (expenditure)/income	8	(8,272)	(8,272)	13,323
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(8,272)	(8,272)	13,323
Other gains and losses				
Net movement in funds		(8,272)	(8,272)	13,323
Reconciliation of funds:				
Total funds brought forward		34,670	34,670	21,347
Total funds carried forward		26,398	26,398	34,670

AUTISM SUPPORT ALLERDALE & COPELAND

Balance Sheet

at 31 March 2022

Charity No. 1180100

		2022 £	2021 £
Fixed assets			
Tangible assets	10	536	1,068
		<u>536</u>	<u>1,068</u>
Current assets			
Cash at bank and in hand		26,832	34,631
		<u>26,832</u>	<u>34,631</u>
Creditors: Amount falling due within one year	11	(970)	(1,029)
Net current assets		<u>25,862</u>	<u>33,602</u>
Total assets less current liabilities		<u>26,398</u>	<u>34,670</u>
Net assets excluding pension asset or liability		<u>26,398</u>	<u>34,670</u>
Total net assets		<u><u>26,398</u></u>	<u><u>34,670</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		26,398	34,670
		<u>26,398</u>	<u>34,670</u>
Reserves	12		
Total funds		<u><u>26,398</u></u>	<u><u>34,670</u></u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

S. MURPHY

Trustee

31 March 2022

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	30,066	30,066
Investments	2	2
Other	4,500	4,500
Total	<u>34,568</u>	<u>34,568</u>
Expenditure on:		
Other	21,246	21,246
Total	<u>21,246</u>	<u>21,246</u>
Net income	<u>13,322</u>	<u>13,322</u>
Net income before other gains/(losses)	13,322	13,322
Other gains and losses:		
Net movement in funds	<u>13,322</u>	<u>13,322</u>
Reconciliation of funds:		
Total funds brought forward	21,347	21,347
Total funds carried forward	<u>34,669</u>	<u>34,669</u>

3 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
1	1	-
<u>1</u>	<u>1</u>	<u>-</u>

4 Income from charitable activities

Unrestricted	Total 2022	Total 2021
£	£	£
4,262	4,262	30,066
<u>4,262</u>	<u>4,262</u>	<u>30,066</u>

5 Income from investments

Total 2022	Total 2021
£	£
-	3
<u>-</u>	<u>3</u>

6 Other income

Unrestricted	Total	Total
	2022	2021
£	£	£
13,540	13,540	4,500
<u>13,540</u>	<u>13,540</u>	<u>4,500</u>

7 Other expenditure

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Employee costs	1,505	1,505	46
Premises costs	8,057	8,057	7,020
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	533	533	533
General administrative costs	15,120	15,120	12,407
Legal and professional costs	860	860	1,240
	<u>26,075</u>	<u>26,075</u>	<u>21,246</u>

8 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	533	533

9 Staff costs

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

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2021	<u>2,135</u>	<u>2,135</u>
At 31 March 2022	<u>2,135</u>	<u>2,135</u>
Depreciation and impairment		
At 1 April 2021	1,066	1,066
Depreciation charge for the year	533	-
At 31 March 2022	<u>1,599</u>	<u>1,066</u>
Net book values		
At 31 March 2022	<u>536</u>	
At 31 March 2021	<u>1,069</u>	<u>1,069</u>

Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	970	1,030
Accruals	-	(1)
	<u>970</u>	<u>1,029</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	34,670	17,803	(26,075)	26,398
Total funds	<u>34,670</u>	<u>17,803</u>	<u>(26,075)</u>	<u>26,398</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	536	-	536
Net current assets	17,592	8,270	25,862
	<u>18,128</u>	<u>8,270</u>	<u>26,398</u>

14 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	34,631	(7,799)	26,832
	<u>34,631</u>	<u>(7,799)</u>	<u>26,832</u>
Net debt	<u>34,631</u>	<u>(7,799)</u>	<u>26,832</u>

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(8,272)	13,322
Adjustments for:		
Dividends, interest and rents from investments	(13,540)	(4,502)
(Decrease)/Increase in trade and other payables	(59)	35
Net cash (used in)/provided by operating activities	<u>(21,871)</u>	<u>9,388</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	13,540	4,502
Net cash from investing activities	<u>13,540</u>	<u>4,502</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(8,331)	13,890
Cash and cash equivalents at the beginning of the year	34,631	20,741
Cash and cash equivalents at the end of the year	<u>26,300</u>	<u>34,631</u>
Components of cash and cash equivalents		
Cash and bank balances	26,832	34,631
	<u>26,832</u>	<u>34,631</u>

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Charitable activities	4,262	4,262	30,066
	<u>4,262</u>	<u>4,262</u>	<u>30,066</u>
Investments	-	-	3
	<u>-</u>	<u>-</u>	<u>3</u>
Other	13,540	13,540	4,500
	<u>13,540</u>	<u>13,540</u>	<u>4,500</u>
Total income and endowments	17,803	17,803	34,569
Expenditure on:			
Employee costs			
Staff training	1,505	1,505	46
	<u>1,505</u>	<u>1,505</u>	<u>46</u>
Premises costs			
Rent	8,057	8,057	7,020
	<u>8,057</u>	<u>8,057</u>	<u>7,020</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	533	533	533
Bank charges	7	7	2
Postage and couriers	88	88	46
Stationery and printing	-	-	794
Sundry expenses	14,869	14,869	11,489
Telephone, fax and broadband	156	156	76
	<u>15,653</u>	<u>15,653</u>	<u>12,940</u>
Legal and professional costs			
Accountancy and bookkeeping	860	860	1,240
	<u>860</u>	<u>860</u>	<u>1,240</u>
Total of expenditure of other costs	26,075	26,075	21,246
Total expenditure	26,075	26,075	21,246
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	(8,272)	(8,272)	13,323

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities

Net (expenditure)/income before other gains/(losses)	(8,272)	(8,272)	13,323
Other Gains	-	-	-
Net movement in funds	(8,272)	(8,272)	13,323
Reconciliation of funds:			
Total funds brought forward	34,670	34,670	21,347
Total funds carried forward	26,398	26,398	34,670

Accounts

AUTISM SUPPORT ALLERDALE & COPELAND

Charity No. 1180100

Trustee's Report and Unaudited Accounts

31 March 2021

	Pages
Trustee's Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	14
Balance Sheet	6
Statement of Cash flows	14
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	15 to 16

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180100

Principal Office

Address Line 5

Trustee

The following Trustee served during the year:

S. MURPHY

Key Management Personnel

KMP Name 1

KMP 2

KMP Name 2

KMP 3

KMP Name 3

KMP 4

KMP Name 4

KMP 5

KMP Name 5

Accountants

Derwent Management Services Cumbria
Ltd

42 FISHER STREET
WORKINGTON
CUMBRIA
CA14 2ER

Bankers

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

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The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

S. MURPHY

Trustee

31 January 2022

Independent Examiner's Report to the trustee of AUTISM SUPPORT ALLERDALE & COPELAND

I report to the trustees on my examination of the accounts of AUTISM SUPPORT ALLERDALE & COPELAND for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

RONALD SUITOR

ACMA

Derwent Management Services Cumbria Ltd

42 FISHER STREET

WORKINGTON

CUMBRIA

CA14 2ER

31 January 2022

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Financial Activities

for the year ended 31 March 2021

		Unrestricted funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments from:				
Charitable activities	3	30,066	30,066	20,347
Investments	4	2	2	8
Other	5	4,500	4,500	13,120
Total		34,568	34,568	33,475
Expenditure on:				
Other	6	21,246	21,246	20,264
Total		21,246	21,246	20,264
Net gains on investments		-	-	-
Net income	7	13,322	13,322	13,211
Transfers between funds		-	-	-
Net income before other gains/(losses)		13,322	13,322	13,211
Other gains and losses				
Net movement in funds		13,322	13,322	13,211
Reconciliation of funds:				
Total funds brought forward		21,347	21,347	8,136
Total funds carried forward		34,669	34,669	21,347

AUTISM SUPPORT ALLERDALE & COPELAND

Balance Sheet

at 31 March 2021

Charity No. 1180100

		2021 £	2020 £
Fixed assets			
Tangible assets	9	1,068	1,601
		<u>1,068</u>	<u>1,601</u>
Current assets			
Cash at bank and in hand		34,631	20,741
		<u>34,631</u>	<u>20,741</u>
Creditors: Amount falling due within one year	10	(1,030)	(995)
Net current assets		<u>33,601</u>	<u>19,746</u>
Total assets less current liabilities		<u>34,669</u>	<u>21,347</u>
Net assets excluding pension asset or liability		<u>34,669</u>	<u>21,347</u>
Total net assets		<u><u>34,669</u></u>	<u><u>21,347</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		34,669	21,347
		<u>34,669</u>	<u>21,347</u>
Reserves	11		
Total funds		<u><u>34,669</u></u>	<u><u>21,347</u></u>

Approved by the trustees on 31 January 2022

And signed on their behalf by:

S. MURPHY

Trustee

31 January 2022

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Charitable activities	20,347	20,347
Investments	8	8
Other	13,120	13,120
Total	<u>33,475</u>	<u>33,475</u>
Expenditure on:		
Other	20,264	20,264
Total	<u>20,264</u>	<u>20,264</u>
Net income	<u>13,211</u>	<u>13,211</u>
Net income before other gains/(losses)	13,211	13,211
Other gains and losses:		
Net movement in funds	<u>13,211</u>	<u>13,211</u>
Reconciliation of funds:		
Total funds brought forward	8,136	8,136
Total funds carried forward	<u>21,347</u>	<u>21,347</u>

3 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
30,066	30,066	20,347
<u>30,066</u>	<u>30,066</u>	<u>20,347</u>

4 Income from investments

Unrestricted	Total 2021	Total 2020
£	£	£
2	2	8
<u>2</u>	<u>2</u>	<u>8</u>

5 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
4,500	4,500	13,120
<u>4,500</u>	<u>4,500</u>	<u>13,120</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	46	46	-
Motor and travel costs	-	-	1,440
Premises costs	7,020	7,020	2,873
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	533	533	533
General administrative costs	12,407	12,407	14,848
Legal and professional costs	1,240	1,240	570
	<u>21,246</u>	<u>21,246</u>	<u>20,264</u>

7 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	533	533

8 Staff costs

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

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2020	2,134	2,134
At 31 March 2021	<u>2,134</u>	<u>2,134</u>
Depreciation and impairment		
At 1 April 2020	533	533
Depreciation charge for the year	533	533
At 31 March 2021	<u>1,066</u>	<u>1,066</u>
Net book values		
At 31 March 2021	<u>1,068</u>	<u>1,068</u>
At 31 March 2020	<u>1,601</u>	<u>1,601</u>

10 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	<u>1,030</u>	<u>995</u>
	<u>1,030</u>	<u>995</u>

11 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	21,347	34,568	(21,246)	34,669
Revaluation Reserves:				
Total funds	<u>21,347</u>	<u>34,568</u>	<u>(21,246)</u>	<u>34,669</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,068	-	1,068
Net current assets	20,137	13,464	33,601
	<u>21,205</u>	<u>13,464</u>	<u>34,669</u>

13 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	20,741	13,890	34,631
	<u>20,741</u>	<u>13,890</u>	<u>34,631</u>
Net debt	<u>20,741</u>	<u>13,890</u>	<u>34,631</u>

AUTISM SUPPORT ALLERDALE & COPELAND

Statement of Cash flows

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	13,322	13,211
Adjustments for:		
Depreciation of property, plant and equipment	533	533
Dividends, interest and rents from investments	(4,502)	(13,128)
Increase in trade and other payables	35	569
Net cash provided by operating activities	<u>9,388</u>	<u>1,185</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	4,502	13,128
Net cash from investing activities	<u>4,502</u>	<u>10,994</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	13,890	12,179
Cash and cash equivalents at the beginning of the year	20,741	8,561
Cash and cash equivalents at the end of the year	<u>34,631</u>	<u>20,740</u>
Components of cash and cash equivalents		
Cash and bank balances	34,631	20,741
	<u>34,631</u>	<u>20,741</u>

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Charitable activities	30,066	30,066	20,347
	<u>30,066</u>	<u>30,066</u>	<u>20,347</u>
Investments	2	2	8
	<u>2</u>	<u>2</u>	<u>8</u>
Other	4,500	4,500	13,120
	<u>4,500</u>	<u>4,500</u>	<u>13,120</u>
Total income and endowments	34,568	34,568	33,475
Expenditure on:			
Employee costs			
Staff training	46	46	-
	<u>46</u>	<u>46</u>	<u>-</u>
Vehicles - Leasing and hire costs	-	-	1,440
	<u>-</u>	<u>-</u>	<u>1,440</u>
Premises costs			
Rent	7,020	7,020	2,873
	<u>7,020</u>	<u>7,020</u>	<u>2,873</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	533	533	533
Bank charges	2	2	73
Postage and couriers	46	46	-
Software, IT support and related costs	-	-	120
Stationery and printing	794	794	135
Sundry expenses	11,489	11,489	14,520
Telephone, fax and broadband	76	76	-
	<u>12,940</u>	<u>12,940</u>	<u>15,381</u>
Legal and professional costs			
Accountancy and bookkeeping	1,240	1,240	570
	<u>1,240</u>	<u>1,240</u>	<u>570</u>
Total of expenditure of other costs	<u>21,246</u>	<u>21,246</u>	<u>20,264</u>
Total expenditure	21,246	21,246	20,264
Net gains on investments	-	-	-

AUTISM SUPPORT ALLERDALE & COPELAND
Detailed Statement of Financial Activities

Net income	13,322	13,322	13,211
Net income before other gains/(losses)	13,322	13,322	13,211
Other Gains	-	-	-
Net movement in funds	13,322	13,322	13,211
Reconciliation of funds:			
Total funds brought forward	21,347	21,347	8,136
Total funds carried forward	34,669	34,669	21,347