

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
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At 31 March 2023

2,133	2,133
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Depreciation and impairment

At 1 April 2022

1,599	1,599
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Depreciation charge for the year

534	534
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At 31 March 2023

2,133	2,133
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Net book values

At 31 March 2023

-	-
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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
Restricted funds:			
Unrestricted funds:			
General funds	26,397	13,212	(18,165)
			21,444

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fixed assets	£	£	£
Net current assets	(1)	-	(1)
	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