
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
	Note	Unrestricted 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	—
	<hr/>	<hr/>	<hr/>
	39,515	39,515	—
	<hr/>	<hr/>	<hr/>

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>