



CHARITY COMMISSION
FOR ENGLAND AND WALES

Asbestos Support Central England

Charity No
(if any)

1186479

Annual accounts for the period

Period start date 01/04/2022 To date 31/03/2023

Section A

Statement of financial activities

Recommended categories by

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds


Reconciliation of funds:

Total funds brought forward

Total funds carried forward

	Unrestricted £ F01	Restricted £ F02	Endowment £ F03	Total funds £ F04	Prior year £ F05
S01	136,751	16,971	-	153,722	128,866
S02	-	-	-	-	4,000
S03	95	-	-	95	-
S04	464	-	-	464	-
S05	-	-	-	-	289
S06	-	-	-	-	-
S07	137,310	16,971	-	154,281	133,155
S08	5,270	-	-	5,270	5,006
S09	101,610	16,809	-	118,419	97,692
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	106,880	16,809	-	123,689	102,698
S13	30,430	162	-	30,592	30,457
S14	-	-	-	-	-
S15	30,430	162	-	30,592	30,457
S16	-	-	-	-	-
S17	- 800	800	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	29,630	962	-	30,592	30,457
S21	47,855	727	-	48,582	18,125
S22	77,485	1,689	-	79,174	48,582

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	1,000	-	1,000	10
Investments	(Note 17.4)	B08	-	-	-	-	-
0		B09	100,567	-	-	100,567	75,851
Total current assets		B10	100,567	1,000	-	101,567	75,861
Creditors: amounts falling due within one year							
	(Note 20)	B11	21,393	1,000	-	22,393	27,279
Net current assets/(liabilities)		B12	79,174	-	-	79,174	48,582
Total assets less current liabilities		B13	79,174	-	-	79,174	48,582
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	79,174	-	-	79,174	48,582
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	79,174	-	-	79,174	48,582
Signed by one or two trustees on behalf of all			Signature			Print Name	Date of
						John Blunt	20/03/2024

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

x

 the 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 with*

x

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

x

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	x	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	x	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure)
as restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes x	No	N/a
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes x	No	N/a
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes x	No	N/a
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes x	No x	N/a x
Government grants	The charity has received government grants in the reporting period	Yes x	No x	N/a x
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes x	No x	N/a x
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes x	No x	N/a x
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes x	No	N/a x

2.3 EXPENDITURE AND LIABILITIES

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes x	No	N/a
Deferred income	No material item of deferred income has been included in the accounts.	Yes x	No	N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes x	No	N/a

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least 500. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.	Yes x	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes x	No	N/a

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

N/A

Note 3

Analysis of income

	Analysis	funds	income	funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	117,733	16,971	-	134,704	128,886
	Gift Aid	9,018	-	-	9,018	-
	Legacies	-	-	-	-	-
	MAPS Benevolent Trust	10,000	-	-	10,000	-
	The Grocers' Charity	-	5,000	-	5,000	-
	The Rowlands Trust	-	2,000	-	2,000	-
	The Community Fund	-	4,605	-	4,605	-
	Small Enterprise Employer Allowance	-	4,616	-	4,616	-
	Total	136,751	33,192	-	153,722	128,886
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Accountancy services	95	-	-	95	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	95	-	-	95	-
Income from investments:	Interest income	464	-	-	464	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	464	-	-	464	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		137,310	33,192	-	154,281	128,886

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

£1,230 for the Butterfly Group which supports bereaved carers and campaigns for the removal of asbestos from the built environment, £5,000 restricted to the purchase of a new customer management system, £5,000 restricted to the setup of a new office for Asbestos Support Central England and its removal from the premises it previously occupied and £4,000 restricted to the payment of employers' National Insurance from the Employers' Allowance.

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Employment Allowance	4,616
Government grant 2		-
Government grant 3		-
Other		-
	Total	4,616

	Description	Last year £
Government grant 1	Employment Allowance	4,000
Government grant 2		-
Government grant 3		-
Other		-
	Total	4,000

	This year	Last year
Please provide details of any		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	1,757	-	-	1,757	1,669	-	-	1,669
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	1,757	-	-	1,757	1,669	-	-	1,669
Advertising, marketing, direct mail and publicity	1,757	-	-	1,757	1,669	-	-	1,669
Total expenditure on raising funds	5,270	-	-	5,270	5,006	-	-	5,006
Expenditure on charitable activities:								
Support for service users and campaigning to remove asbestos	101,610	16,809	-	118,419	84,112	13,580	-	97,692
Total expenditure on charitable activities	101,610	16,809	-	118,419	84,112	13,580	-	97,692
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	106,880	16,809	-	123,689	89,118	13,580	-	102,698

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities	Grant	Support	Total this	Activities	Grant	Support	Total last
	£	£	£	£	£	£	£	£
Activity 1 Supporting service users and campaigning to remove asbestos	101,610	16,809	-	118,419	89,118	13,580	-	102,698
Total	101,610	16,809	-	118,419	89,118	13,580	-	102,698

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	90,611	79,728
Social security costs	8,063	5,943
Pension costs (defined contribution scheme)	5,405	4,156
Other employee benefits	-	-
Total staff costs	104,080	89,827

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Engineering	-	-
Charitable Activities	4	3
Governance	-	-
Other	-	-
Total	4	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	N/A
Last year	N/A

Section C**Notes to the accounts****(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	5,405	4,156

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated to unrestricted funds	Allocated to unrestricted funds

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

N/A

Section C**Notes to the accounts****(cont)****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	22,393	-	-	24,031
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	10
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	22,393	-	-	24,041

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Donations accrued in advance of the relevant financial period	Donations accrued in advance of the relevant financial period

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
22,393	27,279
-	-
22,393	27,279

Section C**Notes to the accounts****(cont)****Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
	-
-	-
100,567	75,851
-	-
100,567	75,851

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	N/A	
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	10	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	10	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee	Relationship	Description of the	Amount	Balance at	Provision for bad debts	Amounts
			£	£	£	£



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Asbestos Support Central England

On accounts for the year
ended

31 March
2023

Charity no
(if any)

1186479

Set out on pages

1-14 above (unnumbered)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust'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 confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Patricia Coles

Date:

19/09/2023

Name:

Patricia Coles

Relevant professional
qualification(s) or body
(if any):

N/A

Address:

Apartment 8, Oak Court, Bucknell Close, SOLIHULL, B91 2UJ