

OWL BLUE

England & Wales · Charity number 1191314

Details

Status	Registered
Legal form	Charitable company
Company number	06994121
Registered	2020-09-16
Register	View on the Charity Commission register

Contact

Address
Owl Blue
88 Senhouse Street
Maryport
Cumbria
CA15 6BS

Phone 07512159056

Email info@owlblue.org

Website www.owlblue.org

Activities

Objects: 1. THE RELIEF OF PERSONS WITHIN THE AUTISM SPECTRUM DISORDER, INCLUDING PATHOLOGICAL DEMAND AVOIDANCE (PDA) AND PERSONS WITH OTHER HIDDEN DISABILITIES, FOR EXAMPLE, ASPERGER'S SYNDROME, ADHD (ATTENTION DEFICIT HYPERACTIVITY DISORDER) AND SENSORY IMPAIRMENTS SUCH AS DEAFNESS, AND THEIR FAMILIES AND CARERS IN PARTICULAR, BY PROVIDING INDEPENDENT PROFESSIONAL INFORMATION, ADVICE AND SUPPORT TO THOSE PERSONS. THIS INCLUDES THOSE AWAITING NHS DIAGNOSIS. 2. TO PROMOTE SOCIAL INCLUSION FOR PEOPLE WITH HIDDEN DISABILITIES WHO ARE SOCIALLY EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY BY:A) PREVENTING PEOPLE WITH HIDDEN DISABILITIES FROM BECOMING SOCIALLY EXCLUDED;B) RELIEVING THE NEEDS OF SUCH PEOPLE REGARDLESS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; C) RAISING PUBLIC AWARENESS OF THE ISSUES AFFECTING HIDDEN DISABILITY BOTH GENERALLY AND IN RELATION TO SOCIAL EXCLUSION, THROUGH PROVIDING WORKSHOPS, FORUMS, ADVOCACY AND GENERAL SUPPORT.

Activities: The relief of persons within the autism spectrum disorder, including PDA and persons with hidden disabilities such as Asperger, ADHD and sensory impairments such as deafness.To promote social inclusion for people with hidden disabilities who are socially excluded from society.Preventing people with hidden

disabilities becoming socially excluded.Raising public awareness of hidden disabilities

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£83,567	£77,823	-	-
2024-08-31	£81,152	£76,997	-	-
2023-08-31	£63,168	£69,067	-	-
2022-08-31	£46,410	£50,506	-	-
2021-08-31	£47,295	£31,009	-	-

Trustees

Name	Role	Appointed
Lisa Steele		2022-07-20
Philip Hoyles		2016-02-01
Reginald Goodwin		2020-12-06

OWL BLUE

England & Wales - Charity number 1191314

Accounts

Owl Blue
(A company limited by guarantee)

Unaudited financial statements
for the year ended 31 August 2025

Charity number: 1191314
Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
(A company limited by guarantee)

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Owl Blue
(A company limited by guarantee)

Legal and administrative information

Charity number	1191314	
Company registration number	06994121	
Registered office	88 Senhouse Street Maryport CA15 6BS	
Trustees	Mr R B Goodwin Mr P M Hoyles Miss S J Hooks Mrs S L Steele	Resigned 03/11/2025
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR	
Bankers	NatWest Bank pic 31 Pow Street Workington CA14 3AE	

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025. The trustees, who are also directors of Owl Blue for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Owl Blue is a not-for-profit organisation and is a company limited by guarantee. It was incorporated on 19 August 2009 as Asante and was known as Asante Sana Foundation from 7 January 2010 to 27 February 2016. It is governed by its Memorandum and Articles of Association dated 19 August 2009, as amended on 14 September 2020.

The Board of Owl Blue meets four times a year in addition to the AGM.

The Board members of Owl Blue act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration.

Owl Blue also purchased insurance to protect it from any loss which might arise from neglect or any default of its staff or trustees and to indemnify the trustees against the consequences of loss or default on their part.

Objectives and activities

1. The relief of persons within the autism spectrum disorder, including pathological demand avoidance (PDA) and persons with other hidden disabilities, for example, Asperger's syndrome, ADHD (attention deficit hyperactivity disorder) and sensory impairments such as deafness, and their families and carers in particular, by providing independent professional information, advice and support to those persons. This includes those awaiting NHS diagnosis.

2. To promote social inclusion for people with hidden disabilities who are socially excluded from society, or parts of society by:

- a) Preventing people with hidden disabilities from becoming socially excluded;
- b) Relieving the needs of such people regardless of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment.
- c) Raising public awareness of the issues affecting hidden disability both generally and in relation to social exclusion, through providing workshops, forums, advocacy and universal support.

Achievements and performance

Another hugely successful year at Owl Blue. Our support network continues to grow. One-to-one support is still vitally important to our services but over the past year we have increased our workshops, added more support groups, and visited schools.

Our ARFID projects also continue to grow and still remains one of a handful of projects being held through out the UK.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Owl Blue
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Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2025

Seminars & Workshops

Due to demand for our services, we have increased the number of workshops and question and answer sessions, to enable us to reach a larger audience. The 1-2-1 sessions are very valuable to many families, but we can increase the number of families/individuals we support this way and works out a better resource for the income we have.

These have included -

Understanding PDA.

Understanding autism

Understanding ADHD

Understanding Anxiety

Managing behaviours that challenge

Sibling workshops

Neurodiversity in the workplace

We have also started an ADHD Peer support group for adults and children, our first couple of sessions were well attended and we hope to build on this.

We have increased the number of Siblings Workshops, these have been found to be greatly beneficial, the struggles of siblings are all too often overlooked and is something we will continue to address.

We have also started visiting schools and organisations doing a general workshop on understanding different forms of conditions such as autism and ADHD. Educating children from a youthful age will hopefully be beneficial to the neurodiverse community and the talks have been extremely well received and something we aim to build on over the coming years.

We have increased our Questions and Answers sessions, these have become extremely popular, they are held in a relaxed manner, where everyone has their own child's story which can be explained without judgement or criticism, which, unfortunately is not always the case.

ARFID- avoidant restrictive food intake disorder (support group)

As mentioned earlier, Owl Blue's project's still remains as one of a handful of organisations throughout the UK. Our service has gone from strength to strength. All our ARFID projects are undertaken by Nichola McDougall and Lisa Steele

We currently run two parent peer support groups, one in Carlisle, one in Maryport. Both of these are very well attended.

1-2-1 support is also available either at our Maryport offices or over a video call, this is a service that has been taken up by families from throughout the North of England and South Scotland.

We also have a presentation that has been delivered to Schools and other organisations throughout Cumbria.

Owl Blue
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Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2025

Grants & Fundraising

We have currently starting using the organisation "Together we fundraise" to help us source and apply for grants, although still early, we have multiple applications been submitted with some initial success which we are determined to make a huge contribution towards Owl Blue.

We currently receive grants from....

The Francis Scott Trust (reserved funds for children & young adults)

The Solway Firth Partnership

Maryport Town Council

Cumbria County Foundation

Maryport Round Table

Cumberland Building Society

The Baker Family Trust

The Macauley Moat

Our fundraising shop in Maryport has been and still is a huge contributor to our funds, although we are disappointed our shop turnover is below the previous year, we are convinced after the the modernisation work being carried out in Maryport we can raise back up the pre-Covid level.

We have had several fundraising activities take place on our behalf and this is again, something we will be actively looking to increase.

We have also completed training for several companies, Schools, and other organisations, this has also been a good source of additional income.

Awards

Winning or being shortlisted for awards was never the reason for establishing Owl Blue, although it is heart warming to be nominated.

Over the past twelve-month Stuart was shortlisted in the "positive role model" category at the Diverse Cumbria awards, unfortunately Stuart never won on the evening, but he was thrilled to make the final three.

Nichola was also shortlisted in this years "Cumbrian woman of the year" awards. She didn't come away with the main prize but, again she was thrilled to be even shortlisted with such amazing women.

Lisa has also been shortlisted in the category of "volunteer of the year" in the up coming diverse Cumbria awards, we will have to wait to September for the outcome.

One-Two-One Support

Our support/advice service still remains popular, although we have made changes and trying to establish more group sessions. Our support sessions are undertaken by Geoff Evans, Ruth Barker, Stuart McDougall, Lisa Steele and Nichola McDougall, advice is given on all aspects of neurodiversity.

Owl Blue
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Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2025

Financial review

At the balance sheet date the charity had a deficit of £1,006 on unrestricted funds and a surplus of £19,741 on restricted funds.

Reserves

Reserves at the balance sheet date are held pending utilisation on suitable projects. The trustee aims to hold sufficient reserves only to pay for any running costs of the organisation as they fall due. All other funds raised are spent on the various projects supported.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Plans for future periods

Having now left our Wood Street offices and moved everything back to Senhouse Street, we are currently modernising above our fundraising shop. We have one office complete and the second office and toilet well underway. We hope to have all the work completed over the next eighteen months (all three floors).

Finding new funding sources is vital, hence bringing in 'together we fundraise' to apply for new and existing funding opportunities. We will also be looking to increase other fundraising ideas and hopefully increase our shop revenue.

We hope to continue our support networks as it is an essential part of our identity. Our 1-2-1 service remains very popular, but we are looking to establish support groups and increase the number of workshops we undertake.

We will be looking to increase the number of businesses we advise and schools and other organisations.

Our reputation grows by the year but there is always room for improvement, we have established ourselves as a major contributor to neurodiversity in Cumbria and we hope to build on this over the upcoming year.

Statement of trustees' responsibilities

The trustees (who are also directors of Owl Blue for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr P.M Hoyles
Trustee

11 May 2026

Owl Blue
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Owl Blue.

I report to the charity trustees on my examination on the accounts of Owl Blue for the year ended 31 August 2025 set out on pages 2 to 20.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5) (b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records; or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



.....
Darren Mewse FCA, robinson + co

Chartered accountants

Independent examiner

Oxford Chambers
New Oxford Street
Workington
CA14 2LR

11 May 2026

Owl Blue
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	25,876	31,720	57,596	44,964
Activities for generating funds	5	25,971	-	25,971	36,188
Total incoming resources		<u>51,847</u>	<u>31,720</u>	<u>83,567</u>	<u>81,152</u>
Resources expended					
Costs of generating funds:					
Costs of other trading activities	6	15,917	7,718	23,635	29,289
Charitable activities	7	41,726	12,462	54,188	47,708
Total resources expended		<u>57,643</u>	<u>20,180</u>	<u>77,823</u>	<u>76,997</u>
Net income/(expenditure) for the year		(5,796)	11,540	5,744	4,155
Total funds brought forward		<u>4,790</u>	<u>8,201</u>	<u>12,991</u>	<u>8,836</u>
Total funds carried forward		<u>(1,006)</u>	<u>19,741</u>	<u>18,735</u>	<u>12,991</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 20 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position
as at 31 August 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		369		-
Current assets					
Cash at bank and in hand		21,267		15,186	
		<u>21,267</u>		<u>15,186</u>	
Creditors: amounts falling due within one year	13	(2,901)		(1,679)	
Net current assets			<u>18,366</u>		<u>13,507</u>
Total assets less current liabilities			18,735		13,507
Creditors: amounts falling due after more than one year	14		-		(516)
Net assets			<u>18,735</u>		<u>12,991</u>
Funds	15				
Restricted income funds			19,741		8,201
Unrestricted income funds			(1,006)		4,790
Total funds			<u>18,735</u>		<u>12,991</u>

The statement of financial position continues on the following page.

The notes on pages 11 to 20 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 August 2025

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2025.

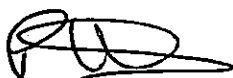
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 11 May 2026 and signed on its behalf by



Mr P M Hoyles
Trustee

Registration number 06994121

The notes on pages 11 to 20 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Wood Street, Maryport, CA15 6LH.

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 Companies Act 2006.

3. Accounting policies

3.1. 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.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members 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 the members have 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:

Impairment of tangible assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

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 with the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the charity. A degree of estimation is occasionally used in assessing the useful economic life of assets.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor.

Owl Blue
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Notes to financial statements
for the year ended 31 August 2025

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. 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 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.

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Notes to financial statements
for the year ended 31 August 2025

3.4. Tangible fixed assets and depreciation

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

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Notes to financial statements
for the year ended 31 August 2025

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations	25,876	-	25,876	15,284
Grants receivable	-	31,720	31,720	29,680
	<u>25,876</u>	<u>31,720</u>	<u>57,596</u>	<u>44,964</u>

In 2024 of the donations and grants receivable, £15,284 was attributable to restricted funds with the balance of £29,680 being attributable to unrestricted funds.

5. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Shop income	19,186	19,186	24,262
Fundraising income	1,440	1,440	5,319
Workshop/training income	5,345	5,345	6,607
	<u>25,971</u>	<u>25,971</u>	<u>36,188</u>

In 2024 all of the income from generating funds was attributable to unrestricted funds.

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Notes to financial statements
for the year ended 31 August 2025

6. Cost of other trading activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Staff costs	3,178	7,718	10,896	15,552
Rent	3,914	-	3,914	7,190
Rates and water	80	-	80	152
Heat and light	1,228	-	1,228	1,158
Repairs and maintenance	2,572	-	2,572	2,342
Insurance	256	-	256	247
Accountancy fees	399	-	399	369
Legal and professional fees	2,519	-	2,519	365
Telephone charges	209	-	209	308
Website and computer costs	294	-	294	212
Printing, postage and stationery	137	-	137	260
Bank charges	145	-	145	168
Golf day	986	-	986	966
	<u>15,917</u>	<u>7,718</u>	<u>23,635</u>	<u>29,289</u>

In 2024 of the costs of other trading activities, all expenditure was attributable to unrestricted

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Support costs	18,848	298	19,146	17,080
Autism advice days	22,878	12,164	35,042	30,628
	<u>41,726</u>	<u>12,462</u>	<u>54,188</u>	<u>47,708</u>

In 2024 of the costs of charitable activities, £17,080 was attributable to restricted funds with the balance of £30,628 being unrestricted.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2025 Total £	2024 Total £
Support costs	-	19,146	19,146	17,080
Autism advice days	35,042	-	35,042	30,628
	<u>35,042</u>	<u>19,146</u>	<u>54,188</u>	<u>47,708</u>

Owl Blue
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Notes to financial statements
for the year ended 31 August 2025

9. Analysis of support costs

	Charitable projects £	2025 Total £	2024 Total £
Staff costs	10,896	10,896	3,793
Rent	3,914	3,914	4,680
Rates and water	132	132	352
Light and heat	147	147	1,561
Repairs and maintenance	101	101	70
Insurance	257	257	247
Accountancy charges	399	399	369
Legal and professional fees	389	389	365
Other professional fees	21	21	37
Telephone charges	209	209	308
Website and computer costs	294	294	212
Printing, postage and stationery	137	137	260
Depreciation of fixtures, fittings and equipment	368	368	671
Bank charges	145	145	168
General expenses	1,737	1,737	3,987
	<u>19,146</u>	<u>19,146</u>	<u>17,080</u>

10. Net incoming resources for the year

	2025 £	2024 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>368</u>	<u>671</u>

11. Employees

Employment costs	2025 £	2024 £
Wages and salaries	<u>21,792</u>	<u>19,345</u>

No employee received emoluments of more than £60,000 (2024: None).

The average number of employees during the year was 1 (2024: 1).

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

12. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 September 2024	6,471	6,471
Additions	737	737
	<u>7,208</u>	<u>7,208</u>
At 31 August 2025	<u>7,208</u>	<u>7,208</u>
Depreciation		
At 1 September 2024	6,471	6,471
Charge for the year	368	368
	<u>6,839</u>	<u>6,839</u>
At 31 August 2025	<u>6,839</u>	<u>6,839</u>
Net book values		
At 31 August 2025	<u>369</u>	<u>369</u>
At 31 August 2024	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
13. Creditors: amounts falling due within one year	2025	2024
	£	£
Bank loan	516	618
Trade creditors	1,008	-
Taxation and social security	580	323
Accruals and deferred income	798	738
	<u>2,902</u>	<u>1,679</u>
	<u>2,902</u>	<u>1,679</u>
14. Creditors: amounts falling due after more than one year	2025	2024
	£	£
Bank loan	-	516
	<u>-</u>	<u>516</u>
	<u>-</u>	<u>516</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2025 as represented by:			
Tangible fixed assets	70	299	369
Current assets	1,825	19,442	21,267
Current liabilities	(2,901)	-	(2,901)
	<u>(1,006)</u>	<u>19,741</u>	<u>18,735</u>

16. Unrestricted funds

	At 1 September 2024 £	Incoming resources £	Outgoing resources £	At 31 August 2025 £
General funds	<u>4,790</u>	<u>51,847</u>	<u>(57,643)</u>	<u>(1,006)</u>

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

17. Restricted funds

	At 1 September 2024 £	Incoming resources £	Outgoing resources £	At 31 August 2025 £
The Solway Firth Partnership	-	14,520	(9,144)	5,376
Francis C Scott Charitable Trust	<u>8,201</u>	<u>17,200</u>	<u>(11,037)</u>	<u>14,365</u>
	<u>8,201</u>	<u>31,720</u>	<u>(20,181)</u>	<u>19,741</u>

Purposes of restricted funds

The funds from the Solway Firth Partnership are to be spent on Autism events and 1-2-1 appointments.

The funds from The Francis C Scott Charitable Trust are to be spent on Autism events and 1-2-1 appointments

18. Related party transactions

Donations made by trustees and other related parties during the year totalled £nil (2024 - £nil).

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

19. Company limited by guarantee

Owl Blue is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

OWL BLUE

England & Wales - Charity number 1191314

Accounts

Owl Blue

(A company limited by guarantee)

**Unaudited financial statements
for the year ended 31 August 2024**

Charity number: 1191314

Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
(A company limited by guarantee)

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Owl Blue
(A company limited by guarantee)

Legal and administrative information

Charity number	1191314
Company registration number	06994121
Registered office	88 Senhouse Street Maryport CA15 6BS
Trustees	Mr R B Goodwin Mr P M Hoyles Miss S J Hooks Mrs S L Steele
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
Bankers	NatWest Bank plc 31 Pow Street Workington CA14 3AE

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

The trustees present their report and the financial statements for the year ended 31 August 2024. The trustees, who are also directors of Owl Blue for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Owl Blue is a not-for-profit organisation and is a company limited by guarantee. It was incorporated on 19 August 2009 as Asante and was known as Asante Sana Foundation from 7 January 2010 to 27 February 2016. It is governed by its Memorandum and Articles of Association dated 19 August 2009, as amended on 14 September 2020.

The Board of Owl Blue meets four times a year in addition to the AGM.

The Board members of Owl Blue act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration.

Owl Blue also purchased insurance to protect it from any loss which might arise from neglect or any default of its staff or trustees and to indemnify the trustees against the consequences of loss or default on their part.

Objectives and activities

1. The relief of persons within the autism spectrum disorder, including pathological demand avoidance (PDA) and persons with other hidden disabilities, for example, Asperger's syndrome, ADHD (attention deficit hyperactivity disorder) and sensory impairments such as deafness, and their families and carers in particular, by providing independent professional information, advice and support to those persons. This includes those awaiting NHS diagnosis.

2. To promote social inclusion for people with hidden disabilities who are socially excluded from society, or parts of society by:

- a) Preventing people with hidden disabilities from becoming socially excluded;
- b) Relieving the needs of such people regardless of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment.
- c) Raising public awareness of the issues affecting hidden disability both generally and in relation to social exclusion, through providing workshops, forums, advocacy and general support.

Achievements and performance

Another amazing year for Owl Blue, with some large, positive changes to happen going forward. The year has not been without its challenges and again we have been victims of our own success, not being able to provide all the support and advice that is required throughout Cumbria and further afield, hopefully we can address this in the coming year.

Going forward we hope to continue a build on our success. It has been a long journey to where we are now but well worth the effort that everyone involved with Owl Blue has contributed to.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

Support Network

1) A) Owl Blue now have an extensive range of support and advice services for individuals, families, businesses, Schools and voluntary organisations, our main professional advice in our 1 : 1 session, either in person or over video calls, is given by Geoff Evans, Nichola McDougall and Ruth Barker and general advice and support given by Stuart McDougall.

B) Our 1:1 sessions have been immensely popular; we have held monthly face to face appointments in our Maryport offices which are held by Geoff Evans, these are fully booked a month in advance (due to demand). We have referrals from families themselves and from various public services based in Cumbria, including (but not exclusive to) CAHMS, Childrens Services, Bernardo's, Family Action, Social Prescribers and schools. Appointments have been made throughout Cumbria and beyond.

C) Our video calls service usually have a weeks waiting time and are taken by our fully qualified professionals (Geoff, Nichola and Ruth) and referrals are made by the same manner as mentioned in B. This service is mainly used by families from throughout Cumbria, we have also had referrals from South Scotland, Lancashire, Durham and Nottingham.

D) Our advice to Schools, Businesses and other organisations has been a huge success. By working together we will make changes in the way we work and teach. Many years have been spent trying to make neurodivergent people conform. Into neurotypical ideologies, this is extremely damaging. By gaining an understanding into why change is necessary we are a step closer to creating an inclusive society.

2) Owl Blue acts as a 'Single Point of Access' for over eighty businesses and organisations throughout Cumbria.

3) We also now work with various companies throughout the region offering advice on neurodiversity in the workplace, including Sellafield Ltd, Morgan Sindall, Cumbria Chamber of Commerce, Story Group and Energus (to name a few).

Seminars & Workshops

Due to demand for our services, we have increased the number of workshops and question and answer sessions, to enable us to reach a larger audience. The 1-2-1 sessions are very valuable to many families, but we can increase the number of families/individuals we support this way and works out a better resource for the income we have.

These have included -

Understanding PDA.

Understanding autism

Understanding ADHD

Understanding Anxiety

Managing behaviours that challenge

Sibling workshops

Neurodiversity in the workplace

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

ARFID- avoidant restrictive food intake disorder (support group)

Support groups are something we have not done in the past but we were having so many families come to us with issues with various services over eating disorders, children being wrongly diagnosed and mis-understood, most children who had ARFID were wrongly being treated for anorexia (completely different profile) most also had other conditions such as autism, ADHD or OCD, these conditions were not being taken into consideration when treatment was being offered and many children and families have suffered as a result.

We run a monthly support group held at the settlement in Maryport and The Fire Station in Carlisle.

We have also been doing a presentation on ARFID to schools, groups and GP Surgeries, which we hope to build on.

Our ARFID support project, is one of only a handful currently available in the UK and we are also helping the NHS create a pathway on hospital admissions, which currently there is not one available.

This is also an example on how we are going to listen to service users and engage in activities and projects that are much needed in Cumbria.

Grants & Fundraising

We thank all those individuals, organisations, Charities & Local Authorities that have continued to share our values and support our work in 23/24. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a Hidden Disability at the centre of decisions and in the heart of their communities.

Thanks to our main funders in 2023/2024...

Francis C Scott Trust
Maryport Town Council
Robin Rigg Trust

As mentioned, we will be working hard to increase the amount of funders in 2024/2025, hence our involvement with 'Together we fundraise'

Our fundraising shop still remains a good source of income for Owl Blue, although we appreciate the difficulties the shop is facing at the moment. There is a lot of development work going on in Maryport which is having a negative impact on the town but the majority of the work to be completed by the end of 2024 then the remaining work in 2025. Once complete we hope the improvements will have a positive impact on the town, bringing more people into Maryport.

Alongside the grants we now receive and the fundraisers we have. We are also going to be looking to increase the amount of people fundraising for Owl Blue and for other sources of income.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

Awards

Owl Blue founder and Manager Stuart McDougall was shortlisted in the category of 'Positive Role Model' in this years Diverse Cumbria awards, he was also one of the three people shortlisted in all the categories, to be put forward for the lifetime achievement award. Unfortunately, Stuart did not collect either award, but his shortlisting again proves his commitment and dedication to Owl Blue.

Stuart has also been nominated for the 'Diversity power list' 23/24 which lists 50 profound champions of inclusion and diversity from across the UK, we will find out in November if Stuart has made the list.

Nichola McDougall was also a finalist in this years 'Cumbrian Woman of the Year' awards. These awards celebrate the marvellous achievements by women from throughout Cumbria from all levels of society and we were all delighted at Nichola's nomination and as with Stuart, again proves her dedication to her work.

We have also once again been nominated in the National Diversity Awards, in the category of 'Community group - Disability'. We will again find out later in the year if we have made this year's finals, as we did in 2022

Below are some examples of the recommendations we have received over the past twelve months.

Nichola, Stuart, Geoff and the team at Owl Blue have supported my entire family over the last 12 months, offering us much needed help in our home, work, and school lives. Owl Blue has worked closely with my employer, The Cumberland Building Society and through this fantastic partnership, I have been able to access regular 1-2-1 support and have attended several training sessions focused on neurodiversity. Owl Blue helped The Cumberland to create a Neurodiversity Toolkit for colleagues which has recently been launched across the business, this has been incredibly well received by everybody and has driven increased awareness and understanding of neurodiversity throughout our workplace. It has also helped to build an even more inclusive place to work and one where everyone can feel a true sense of belonging.

Due to the support, I have personally received from Owl Blue, I have been able to find the confidence to open up to colleagues and the wider world about my own experiences as an autistic person, which I only discovered at the age of 49 thanks to my conversations with Owl Blue. Alongside the professional and personal support I've received, Owl Blue has also helped my 12- and 15-year-old daughters, who are both thought to be autistic.

My children have received 1-2-1 consultations with Geoff and play therapy sessions with Ruth, at Owl Blue's lovely setting in Maryport. These sessions have helped the girls to understand themselves better, learn techniques to manage their struggles, and has led to them being more confident and settled at school and at home. As a family we do not know where we would be without the support from Owl Blue over the last year. It has been remarkable, and we cannot thank them enough.

Unbelievable support that changes lives, bespoke support with you and your needs at the centre of everything and just a small Cumbrian charity that receives no NHS or Local Authority funding, just a dedicated organisation that raises its own funds and spends them on how it seems fit. They do not turn up with checklists or questions to answer on a scale between 1 and 10, one size doesn't fit all and it's such a shame other organisations do not take the same approach as Owl Blue, they listen, they do not judge, they then advise. It's a simple but effective approach and I will be forever grateful.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

When I first had concerns about my daughter, no one would listen as we had just been through covid, and it was their favourite excuse. I had no help or support and didn't know where to turn to, I heard about Owl Blue and reached out to them. Within a short time, I had a face-to-face meeting with them and gained more help and insight and finally felt like someone believed me and it was the greatest feeling. The team are amazing, no question was too silly, and I could email day or night for support, and they always took the time to reply and offer help in anyway they could. I've attended a few of their seminars they've organised and the insights into certain topics are invaluable to parents/carers because there is just no help out there, I am especially looking forward to their talk on ARFID in my area which my daughter has and is not recognised for diagnosis in our region and so there is no support for it at all in Cumbria other than Owl Blue. I am forever grateful to Owl Blue for being a lifeline when I had nowhere else to turn and more importantly for listening, caring and supporting me when others wouldn't.

They are incredibly hard working, offering support to a community that is in desperate need due to an under resourced local authority. They offer advice, education, and support across the board to many families and professional services in need. They are a safe place for parents to go and talk without judgement and their services to the needs of the community, with the recent addition of an ARFID support group. They have offered workplace education for businesses which is vital given the ever-growing number of adults, like myself, that are being diagnosed with neurodiverse conditions. Supporting managers to gain a better understanding of ASD and ADHD and support their employees, putting reasonable adjustments in place. This will support adults to maintain a presence at work and prevent them becoming isolated and develop mental health issues or being perceived as incapable of carrying out their role. It also gives managers a better understanding of employees with children who are neurodiverse and the challenges they are dealing with, as lack of sleep, low mood, tardiness may all be a result of dealing with a child with additional needs, and parents should be supported with this. On the whole Owl Blue are a vital service for a huge section of Cumbria, far beyond Maryport. They work tirelessly to meet the needs of their users, they listen in a non-judgemental way and offer parents some reassurance and education on how to manage extremely challenging circumstances. But this is only the tip of the iceberg as to what they actually do. In my mind they are invaluable and should receive funding to support their work, and definitely an award to acknowledge the vigorous work they do.

Owl blue have provided my colleagues and friends with guidance and support through the most difficult of times. They provide a service like no other. There is very little help and support out there for people with hidden disabilities and people feel lost on long waiting lists with nobody to speak to. Owl blue provide that support and advice and are playing a vital role in educating our communities around this.

I had so much access to learning about autism all funded by owl blue. The whole local community benefits from the provision of speakers and educators many of whom travel from outside the county to share knowledge and experience. It has made such a huge difference to my experience as mum and improved our family dynamic. I am much less stressed and anxious and in turn share knowledge with others. I also work in healthcare and have found this organisation very slow to.... provide education to the employees. I'm much more confident in my support of autistic patients, who attend under great stress, often in emergency situations. Practical skills and support make the healthcare challenges much easier to tolerate for them. My colleagues also feel able to ask my opinion and I feel I am able to offer a better standard of care. I have so much to thank Stuart and Nichola for on a personal and professional level. I wish them all the luck in the world. They are totally giving of time and resources- truly community spirited and neurodivergent supporters.

Financial review

At the balance sheet date the charity had a surplus of £4,790 on unrestricted funds and £8,201 on restricted funds.

Reserves

Reserves at the balance sheet date are held pending utilisation on suitable projects. The trustee aims to hold sufficient reserves only to pay for any running costs of the organisation as they fall due. All other funds raised are spent on the various projects supported.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Plans for future periods

We have lots of plans for 24/25 including leaving our Wood Street offices and developing our Senhouse Street premises, to include two top floor offices, top floor toilet, the middle room is to be turned into our own training room and kitchen area, we will then consider if we are to do away with our bottom floor fundraising shop and make more office space. If we do close the shop, depending on how the town's redevelopment goes, we might find an alternative premises for the shop.

We are also to speak with "Together We Fundraise" about fundraising on Owl Blues behalf. Grants are becoming a vital part of what we do so we believe some professional advice and help in this area would be very beneficial to us.

Increase our work around ADHD offering life coaching to older children and adults. Set up an ADHD peer support group.

To look for funding to increase our 1-2-1 support, which is very vital to our work.

To continue to increase our seminars, workshops and question & answer sessions, enabling ourselves to hit a wide audience.

Statement of trustees' responsibilities

The trustees (who are also directors of Owl Blue for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2024

On behalf of the board

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Mr P M Hoyles
Trustee

23 May 2025

Owl Blue
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Owl Blue.

I report to the charity trustees on my examination on the accounts of Owl Blue for the year ended 31 August 2024 set out on pages 2 to 22.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5) (b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records; or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Darren Mewse FCA, robinson + co

Chartered accountants
Independent examiner
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

23 May 2025

Owl Blue
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	15,284	29,680	44,964	32,512
Activities for generating funds	5	36,188	-	36,188	30,656
Total incoming resources		<u>51,472</u>	<u>29,680</u>	<u>81,152</u>	<u>63,168</u>
Resources expended					
Costs of generating funds:					
Costs of other trading activities	6	29,289	-	29,289	25,159
Charitable activities	7	23,875	23,833	47,708	43,908
Total resources expended		<u>53,164</u>	<u>23,833</u>	<u>76,997</u>	<u>69,067</u>
Net income/(expenditure) for the year		(1,692)	5,847	4,155	(5,899)
Total funds brought forward		<u>6,482</u>	<u>2,354</u>	<u>8,836</u>	<u>14,735</u>
Total funds carried forward		<u>4,790</u>	<u>8,201</u>	<u>12,991</u>	<u>8,836</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position
as at 31 August 2024

		2024		2023	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	12	-			671
Current assets					
Debtors	13	-		41	
Cash at bank and in hand		15,186		10,981	
		15,186		11,022	
Creditors: amounts falling due within one year	14	(1,679)		(1,724)	
Net current assets		13,507			9,298
Total assets less current liabilities		13,507			9,969
Creditors: amounts falling due after more than one year	15	(516)			(1,133)
Net assets		12,991			8,836
Funds	16				
Restricted income funds		8,201			2,354
Unrestricted income funds		4,790			6,482
Total funds		12,991			8,836

The statement of financial position continues on the following page.

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 August 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2024.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 23 May 2025 and signed on its behalf by



Mr P M Hoyles
Trustee

Registration number 06994121

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Wood Street, Maryport, CA15 6LH.

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 Companies Act 2006.

3. Accounting policies

3.1. 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.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members 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 the members have 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:

Impairment of tangible assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

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 with the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the charity. A degree of estimation is occasionally used in assessing the useful economic life of assets.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. 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 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.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

3.4. Tangible fixed assets and depreciation

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	15,284	-	15,284	6,130
Grants receivable	-	29,680	29,680	26,382
	<u>15,284</u>	<u>29,680</u>	<u>44,964</u>	<u>32,512</u>

In 2023 of the donations and grants receivable, £11,702 was attributable to restricted funds with the balance of £20,810 being attributable to unrestricted funds.

5. Activities for generating funds

	Unrestricted funds £	2024 Total £	2023 Total £
Shop income	24,262	24,262	23,031
Fundraising income	5,319	5,319	2,865
Workshop/training income	6,607	6,607	4,760
	<u>36,188</u>	<u>36,188</u>	<u>30,656</u>

In 2023 all of the income from generating funds was attributable to unrestricted funds.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

6. Cost of other trading activities

	Unrestricted funds £	2024 Total £	2023 Total £
Staff costs	15,552	15,552	12,293
Rent	7,190	7,190	8,060
Rates and water	152	152	151
Heat and light	1,158	1,158	1,631
Repairs and maintenance	2,342	2,342	28
Insurance	247	247	239
Accountancy fees	369	369	339
Legal and professional fees	365	365	332
Telephone charges	308	308	326
Website and computer costs	212	212	272
Printing, postage and stationery	260	260	341
Bank charges	168	168	162
Golf day	966	966	985
	<u>29,289</u>	<u>29,289</u>	<u>25,159</u>

In 2023 of the costs of other trading activities, all expenditure was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Support costs	14,394	2,686	17,080	14,736
Autism advice days	9,481	21,147	30,628	29,172
	<u>23,875</u>	<u>23,833</u>	<u>47,708</u>	<u>43,908</u>

In 2023 of the costs of charitable activities, £20,239 was attributable to restricted funds with the balance of £23,669 being unrestricted.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2024 Total £	2023 Total £
Support costs	-	17,080	17,080	14,737
Autism advice days	30,628	-	30,628	29,172
	<u>30,628</u>	<u>17,080</u>	<u>47,708</u>	<u>43,909</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

9. Analysis of support costs

	Charitable projects £	2024 Total £	2023 Total £
Staff costs	3,793	3,793	1,366
Rent	4,680	4,680	4,680
Rates and water	352	352	350
Light and heat	1,561	1,561	979
Repairs and maintenance	70	70	481
Insurance	247	247	239
Accountancy charges	369	369	339
Legal and professional fees	365	365	333
Other professional fees	37	37	51
Telephone charges	308	308	326
Website and computer costs	212	212	188
Printing, postage and stationery	260	260	341
Depreciation of fixtures, fittings and equipment	671	671	850
Bank charges	168	168	162
General expenses	3,987	3,987	4,052
	<u>17,080</u>	<u>17,080</u>	<u>14,737</u>

10. Net incoming/(outgoing) resources for the year

	2024 £	2023 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>671</u>	<u>850</u>

11. Employees

Employment costs	2024 £	2023 £
Wages and salaries	<u>19,345</u>	<u>13,659</u>

No employee received emoluments of more than £60,000 (2024: None).

The average number of employees during the year was 1 (2023: 1).

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

12. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 September 2023 and At 31 August 2024	6,471	6,471
Depreciation		
At 1 September 2023	5,800	5,800
Charge for the year	671	671
At 31 August 2024	6,471	6,471
Net book values		
At 31 August 2024	-	-
At 31 August 2023	671	671
13. Debtors	2024	2023
	£	£
Other debtors	-	41
14. Creditors: amounts falling due within one year	2024	2023
	£	£
Bank loan	618	602
Taxation and social security	323	364
Accruals and deferred income	738	758
	1,679	1,724
15. Creditors: amounts falling due after more than one year	2024	2023
	£	£
Bank loan	516	1,133

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2024 as represented by:			
Current assets	6,985	8,201	15,186
Current liabilities	(1,679)	-	(1,679)
Long-term liabilities	(516)	-	(516)
	4,790	8,201	12,991

17. Unrestricted funds

	At 1 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
General funds	6,482	51,472	(53,164)	4,790

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

18. Restricted funds

	At 1 September 2023 £	Incoming resources £	Outgoing resources £	At 31 August 2024 £
The Solway Firth Partnership	-	12,480	(12,480)	-
Francis C Scott Charitable Trust	1,903	17,200	(10,902)	8,201
Snowball	451	-	(451)	-
	2,354	29,680	(23,833)	8,201

Purposes of restricted funds

The funds from the Solway Firth Partnership are to be spent on Autism events and 1-2-1 appointments.

The funds from The Francis C Scott Charitable Trust are to be spent on Autism events and 1-2-1 appointments

The funds from the Snowball were to be expended on IT equipment.

19. Related party transactions

Donations made by trustees and other related parties during the year totalled £nil (2023 - £nil).

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2024

20. Company limited by guarantee

Owl Blue is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

OWL BLUE

England & Wales - Charity number 1191314

Accounts

Owl Blue

(A company limited by guarantee)

**Unaudited financial statements
for the year ended 31 August 2023**

Charity number: 1191314

Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
(A company limited by guarantee)

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Owl Blue
(A company limited by guarantee)

Legal and administrative information

Charity number	1191314
Company registration number	06994121
Registered office	89 Wood Street Maryport CA15 6LH
Trustees	Mr R B Goodwin Mr P M Hoyles Miss S J Hooks Mrs S L Steele
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
Bankers	NatWest Bank plc 31 Pow Street Workington CA14 3AE

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 2023. The trustees, who are also directors of Owl Blue for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Owl Blue is a not-for-profit organisation and is a company limited by guarantee. It was incorporated on 19 August 2009 as Asante and was known as Asante Sana Foundation from 7 January 2010 to 27 February 2016. It is governed by its Memorandum and Articles of Association dated 19 August 2009, as amended on 14 September 2020.

Objectives and activities

1. The relief of persons within the autism spectrum disorder, including pathological demand avoidance (PDA) and persons with other hidden disabilities, for example, Asperger's syndrome, ADHD (attention deficit hyperactivity disorder) and sensory impairments such as deafness, and their families and carers in particular, by providing independent professional information, advice and support to those persons. This includes those awaiting NHS diagnosis.

2. To promote social inclusion for people with hidden disabilities who are socially excluded from society, or parts of society by:

- a) Preventing people with hidden disabilities from becoming socially excluded;
- b) Relieving the needs of such people regardless of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment.
- c) Raising public awareness of the issues affecting hidden disability both generally and in relation to social exclusion, through providing workshops, forums, advocacy and general support.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Achievements and performance

Another very positive year for us all at Owl Blue. Our support and advice projects are growing and the ARFID support project has been very successful, it is pretty much the only one of its kind in the country.

Although Owl Blue was never set up with the intention of winning awards, it is always nice to be nominated and recognised. For us to reach the finals of the National Diversity Awards was a tremendous achievement, and shows the scale of the professionalism, dedication and high standards that's paramount.

We have new plans for the upcoming year and we hope again to build on our continued success.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

Support Network

1) A) Owl Blue now have an extensive range of support and advice services for individuals, families, businesses, Schools & voluntary organisations, our main professional advice in our 1 : 1 session either in person or over video calls is given by Geoff Evans, Nichola McDougall & Ruth Barker and general advice and support given by Stuart McDougall & Lisa Steele.

B) Our 1:1 sessions have been immensely popular; we have held monthly face to face appointments in our Maryport offices which are held by Geoff Evans, these are fully booked a month in advance (due to demand). We have referrals from families themselves and from various public services based in Cumbria, including (but not exclusive to) CAHMS, Childrens Services, Bernardo's, Family Action, Social Prescribers & schools. Appointments have been made throughout Cumbria and beyond.

C) Our video calls service usually have a weeks waiting time and are taken by our fully qualified professionals (Geoff, Nichola & Ruth) and referrals are made by the same manner as mentioned in B. This service is mainly used by families from throughout Cumbria, we have also had referrals from South Scotland, Lancashire, Durham and Nottingham.

D) Our advice to Schools, Businesses and other organisations has been a huge success. By working together we will make changes in the way we work and teach. Many years have been spent trying to make neurodivergent people conform. Into neurotypical ideologies, this is extremely damaging. By gaining an understanding into why change is necessary we are a step closer creating an inclusive society.

2) Owl Blue acts as a 'Single Point of Access' for over eighty businesses and organisations throughout Cumbria.

3) We also now work with various companies throughout the region offering advice on neurodiversity in the workplace.

Seminars & Workshops

Over the last couple of years due to the Covid-19 crisis, our seminars & workshops were suspended. Since the lifting of restrictions, these have now returned, although with purposely lower numbers. We are not quite ready to get back to the 200+ people attending events that we had pre-Covid. We believe this is relevant as we're not sure if larger seminars will ever get back to their former glory, with smaller, more intimate workshops appearing more favourable.

Geoff Evans has taken smaller events at Nurseries, Schools & colleges, these were held on their premises and were just a general understanding on conditions such as autism and ADHD.

Geoff Evans, Ruth Fidler and Nichola McDougall have hosted workshops on the following subjects.

- Understanding ADHD
- Understanding Neurodiversity in the Workplace
- Understanding Neurodiversity, Eating Disorders & Mental Health.
- Understanding ARFID
- Understanding PDA

These were held at a variety of venues throughout Cumbria.

Most of the above seminars and workshops were free of charge to families and a small charge for professionals and businesses.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

ARFID- avoidant restrictive food intake disorder (support group)

Support groups are something we have not done in the past but we were having so many families come to us with issues with various services over eating disorders, children been wrongly diagnosed and mis-understood, most children who had ARFID were wrongly been treated for anorexia (completely different profile) most also had other conditions such as autism, ADHD or OCD, these conditions were not been taken into consideration when treatment was being offered and many children and families have suffered as a result.

We run a monthly support group held at the settlement in Maryport.

We have also been doing a presentation on ARFID to schools, groups and GP Surgeries, which we hope to build on.

This is also an example on how we are going to listen to service users and engage in activities and projects that are much needed in Cumbria.

Grants & Fundraising

We thank all those individuals, organisations, Charities & Local Authorities that have continued to share our values and support our work in 22/23. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a Hidden Disability at the centre of decisions and in the heart of their communities.

Thanks to our main funders in 2022/2023...

Frances C Scott Trust
Maryport Town Council
Robin Rigg Trust

As mentioned, we will be working hard to increase the amount of funders in 2023/2024

Our fundraising shop still remains a good source of income for Owl Blue, alongside the grants we now receive and the fundraisers we have. We are also going to be looking to increase the amount of people fundraising for Owl Blue and for other sources of income.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

Awards

In September 2022 Owl Blue was shortlisted in the final eight in the category of 'Community Group - Disability' at the National Diversity Awards, which were held at the Anglian Cathedral in Liverpool. Although we were not the overall winners on the evening, for us to even reach the finals, out of an initial 75,000 nominations from throughout the UK was an amazing achievement for us all. The formation of Owl Blue was never with the intention of winning awards, but for us to be nationally recognised is something we are immensely proud of.

In May 23 our ARFID support project was also shortlisted in the finals of the Pride of Cumbria awards, again we weren't overall winners on the evening but another huge achievement for Owl Blue to be again shortlisted.

Below are some examples of the recommendations we have received over the past twelve months.

Owl Blue are simply amazing. As a family unit we have been failed and destroyed by so called services, it was only after intervention of the crisis team that we were introduced to Owl Blue. For the first time, we felt understood, listened to, not judged or a burden. When we were first told they had been approached for support, I presumed they were another council funded statutory service but in reality, they are a small self funded charity with the most dedicated people you could ever hope to encounter. Everything about them was first class, nothing was too much trouble, their support was simple and effective and wasn't your usual 9 - 5 operation. We had many e-mail conversations well into the evening and weekends, that in itself was reassurance you never usually encounter.

After months of researching the internet. Speaking to doctors we just felt so lost, worried and just didn't know what to do next. Our little girl is severely autistic non verbal aged 6 and is diagnosed with ARFID. We were at the point where we were so worried she was going to be admitted to hospital. We came across an advertisement for an ARFID support group and thought let's just try it and see what happens. I can't tell you how much a 30-minute conversation with the lady who runs this group from owl blue changed our life. Everything she said to us instantly made sense as to reasons why certain things were happening. Since then we are just so so grateful to have these people on our doorstep. I feel like they've given us more support and help in a 30-minute conversation to what any professional DR or paediatrician ever has. We can't thank you enough.

Owl Blue have helped and continue to help so many people in need when there is little to no support available. I have worked with them over the last year and a half to expand this to our colleagues at the Cumberland Building Society and the feedback we have received is phenomenal. Some have said life changing. They really do go above and beyond to help in any way they can and make a difference to so many people's lives. Not only those with neurodiverse conditions but also those who help and support them. This generates a strong support network and therefore allows people to flourish when they may not have been able to do so.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

Awards continued

Since my diagnosis of ADHD I was advised by Adult Social care to contact Owl Blue to see if they could offer me any advice and support. Not only have they helped me understand my condition they have helped me set up reasonable adjustments at work and advised my work on how best support me and others. My partner and myself have also attended several of their workshops which have been extremely informative and a huge help being allowed to take my partner along who often struggled understanding my behaviours. My oldest daughter also attended one of their siblings' workshops which was also extremely beneficial, and I think it's amazing how they don't just concentrate on the actual person with the condition.

Owl Blue are an absolute credit to Cumbria. Even in crisis the NHS (We have dealt with Paediatricians, dieticians, psychologists, psychiatrists, eating disorder teams, nurses, and camhs) misunderstood our daughter and the services were not fit for purpose. Services for autism are shocking, following diagnosis there has been very little help. The NHS focused on behaviours and never what the underpinning reasons were to our daughter's crisis. Owl Blue were able to coach us as parents for 2 years when our daughter had very rigid routines, was being tube fed, in and out of hospital, out of education, newly diagnosed Autistic and ARFID and was in burnout and crisis. More recently our daughter has felt able to have 1:1 sessions with Nichola which have been very positive.....validation and kindness has done 100% more positives and progress than the NHS approach which was being detrimental. Nichola helps our daughter to understand herself, talks about positives, recognises what helps her and what strategies to use if she is struggling. They talk about what she can do, not what she can't, which is a strategy that lots of professionals need to learn. Learning about behaviours, routines, flexibility and predictability and giving our daughter. Hope and positivity has seen very positive outcomes. Our daughter is back to smiling, going places, gaining weight, she has been able to try oral foods again, she feels happier and more flexible and she most definitely has her twinkle back. There are no ARFID services in Cumbria and so eating disorder teams who normally treat anorexia become involved. This is not appropriate, especially for autistic children. Owl Blue have been able to advocate for our daughter and ensure that her treatment and care is always through a neurodiverse lens. Without Owl Blue we would be lost and to be honest I feel our daughter would be heading for tier 4 care due to lots of other professions not understanding her. They are worth their weight in gold.

Financial review

At the balance sheet date the charity had a surplus of £6,482 on unrestricted funds and £2,354 on restricted funds.

Reserves

Reserves at the balance sheet date are held pending utilisation on suitable projects. The trustee aims to hold sufficient reserves only to pay for any running costs of the organisation as they fall due. All other funds raised are spent on the various projects supported.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. He is satisfied that systems are in place to mitigate the exposure to these risks.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

Plans for future periods

Owl Blue will be looking to further develop support networks, there is a huge gap in services available generally in Cumbria, and hence the amount of referrals Owl Blue now receives. We will continue to use the best available professionals and ensure correct and relevant advice and support is given.

We will be seeking to increase the number of seminars, talks and workshops we offer, giving families and the wider communities, businesses, Schools, colleges and other organisations knowledge in the hope of making change. Simple changes that can be made in our daily lives can make a huge difference in the lives of someone with a hidden disability. Society has tried to force individuals (especially neurodivergent individuals) into conforming into neurotypical ideologies, naturally this has been unsuccessful, creating further problems. Society and attitudes need to change and something we are determined to achieve.

We will be looking to increase the amount of professionals that Owl Blue uses, Nichola has started approaching new professionals in order to achieve this.

We will be speaking with more service users from throughout the county to identify the services lacking and address this by setting up new services and projects.

We will actively seek new people to join us as trustees to help with the running of Owl Blue and volunteers to aid in all aspects of Owl Blues development. Our fundraising shop volunteer numbers are similar to what they were before the COVID crisis.

We are seeking out new funding sources and looking to vastly increase the amount of grants we receive, hence helping us continue the work we have already established and to fund new projects.

We will be liaising with our accountants about when would be the best time to split Owl Blue into a charity and a trading subsidiary. This is something we are all very keen on establishing but when it's appropriate timing.

To engage in more fundraising activities, over the past few years we have concentrated on gaining funds from grants and our fundraising shop, we will look into sponsored events, raffles etc., small amounts will help us reach our goals.

Statement of trustees' responsibilities

The trustees (who are also directors of Owl Blue for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr P M Hoyles
Trustee

20 May 2024

Owl Blue
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Owl Blue.

I report to the charity trustees on my examination on the accounts of Owl Blue for the year ended 31 August 2023 set out on pages 2 to 22.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5) (b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records: or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



.....
Darren Mewse FCA, robinson + co

Chartered accountants

Independent examiner

Oxford Chambers
New Oxford Street
Workington
CA14 2LR

20 May 2024

Owl Blue
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	20,810	11,702	32,512	18,234
Activities for generating funds	5	30,656	-	30,656	28,176
Total incoming resources		<u>51,466</u>	<u>11,702</u>	<u>63,168</u>	<u>46,410</u>
Resources expended					
Costs of generating funds:					
Costs of other trading activities	6	25,159	-	25,159	23,031
Charitable activities	7	23,669	20,239	43,908	27,441
Governance costs	9	-	-	-	34
Total resources expended		<u>48,828</u>	<u>20,239</u>	<u>69,067</u>	<u>50,506</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expenditure) for the year					
		2,638	(8,537)	(5,899)	(4,096)
Total funds brought forward		<u>3,844</u>	<u>10,891</u>	<u>14,735</u>	<u>18,831</u>
Total funds carried forward		<u>6,482</u>	<u>2,354</u>	<u>8,836</u>	<u>14,735</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position
as at 31 August 2023

		2023		2022	
Notes	£	£	£	£	
Fixed assets					
Tangible assets	13	671		179	
Current assets					
Debtors	14	41	32		
Cash at bank and in hand		10,981	17,593		
		11,022	17,625		
Creditors: amounts falling due within one year	15	(1,724)	(1,333)		
Net current assets		9,298		16,292	
Total assets less current liabilities		9,969		16,471	
Creditors: amounts falling due after more than one year	16	(1,133)		(1,736)	
Net assets		8,836		14,735	
Funds	17				
Restricted income funds		2,354		10,891	
Unrestricted income funds		6,482		3,844	
Total funds		8,836		14,735	

The statement of financial position continues on the following page.

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Statement of financial position (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 August 2023**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 20 May 2024 and signed on its behalf by



Mr P M Hoyles
Trustee

Registration number 06994121

The notes on pages 13 to 22 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Wood Street, Maryport, CA15 6LH.

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 Companies Act 2006.

3. Accounting policies

3.1. 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.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members 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 the members have 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:

Impairment of tangible assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

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 with the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the charity. A degree of estimation is occasionally used in assessing the useful economic life of assets.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. 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 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.

Governance costs include those costs allocated with meeting the constitutional and statutory requirements of the charity including accountancy fees and costs linked to the strategic management of the charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

3.4. Tangible fixed assets and depreciation

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	6,130	-	6,130	2,364
Grants receivable	14,680	11,702	26,382	15,870
	<u>20,810</u>	<u>11,702</u>	<u>32,512</u>	<u>18,234</u>

In 2022 of the donations and grants receivable, £15,870 was attributable to restricted funds with the balance of £2,364 being attributable to unrestricted funds.

5. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Shop income	23,031	23,031	21,915
Fundraising income	2,865	2,865	5,401
Workshop/training income	4,760	4,760	860
	<u>30,656</u>	<u>30,656</u>	<u>28,176</u>

In 2022 all of the income from generating funds was attributable to unrestricted funds.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

6. Cost of other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Staff costs	12,293	12,293	11,240
Rent	8,060	8,060	7,770
Rates and water	151	151	95
Heat and light	1,631	1,631	535
Repairs and maintenance	28	28	254
Insurance	239	239	237
Accountancy fees	339	339	318
Legal and professional fees	332	332	251
Other professional fees	-	-	28
Telephone charges	326	326	442
Website and computer costs	272	272	182
Advertising	-	-	89
Printing, postage and stationery	341	341	48
Bank charges	162	162	248
Golf day	985	985	1,294
	<u>25,159</u>	<u>25,159</u>	<u>23,031</u>

In 2022 of the costs of other trading activities, all expenditure was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Support costs	11,833	2,903	14,736	12,081
Autism advice days	11,836	17,336	29,172	15,360
	<u>23,669</u>	<u>20,239</u>	<u>43,908</u>	<u>27,441</u>

In 2022 of the costs of charitable activities, £15,702 was attributable to restricted funds with the balance of £11,739 being unrestricted.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Support costs	-	14,736	14,736	12,082
Autism advice days	29,172	-	29,172	15,360
	<u>29,172</u>	<u>14,736</u>	<u>43,908</u>	<u>27,442</u>

9. Governance costs

	2023 Total £	2022 Total £
Current tax charge/(credit)	-	34
	<u>-</u>	<u>34</u>

10. Analysis of support costs

	Charitable projects £	2023 Total £	2022 Total £
Staff costs	1,366	1,366	1,249
Rent	4,680	4,680	4,680
Rates and water	350	350	382
Light and heat	979	979	1,438
Repairs and maintenance	481	481	70
Insurance	239	239	237
Accountancy charges	339	339	318
Legal and professional fees	332	332	251
Other professional fees	51	51	28
Telephone charges	326	326	330
Website and computer costs	188	188	182
Advertising	-	-	89
Printing, postage and stationery	341	341	48
Depreciation of fixtures, fittings and equipment	850	850	945
Bank charges	162	162	28
General expenses	4,052	4,052	1,807
	<u>14,736</u>	<u>14,736</u>	<u>12,082</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

11. Net outgoing resources for the year	2023 £	2022 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	850	945
	<u> </u>	<u> </u>
12. Employees		
Employment costs	2023 £	2022 £
Wages and salaries	13,659	12,489
	<u> </u>	<u> </u>
No employee received emoluments of more than £60,000 (2022 : None).		
The average number of employees during the year was 1 (2022: 1).		
13. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2022	5,129	5,129
Additions	1,342	1,342
	<u> </u>	<u> </u>
At 31 August 2023	6,471	6,471
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2022	4,950	4,950
Charge for the year	850	850
	<u> </u>	<u> </u>
At 31 August 2023	5,800	5,800
	<u> </u>	<u> </u>
Net book values		
At 31 August 2023	671	671
	<u> </u>	<u> </u>
At 31 August 2022	179	179
	<u> </u>	<u> </u>
14. Debtors	2023 £	2022 £
Other debtors	41	32
	<u> </u>	<u> </u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

15. Creditors: amounts falling due within one year	2023	2022	
	£	£	
Bank loan	602	587	
Taxation and social security	364	34	
Accruals and deferred income	758	712	
	<u>1,724</u>	<u>1,333</u>	
16. Creditors: amounts falling due after more than one year	2023	2022	
	£	£	
Bank loan	1,133	1,736	
	<u>1,133</u>	<u>1,736</u>	
17. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 August 2023 as represented by:			
Tangible fixed assets	220	451	671
Current assets	9,119	1,903	11,022
Current liabilities	(1,724)	-	(1,724)
Long-term liabilities	(1,133)	-	(1,133)
	<u>6,482</u>	<u>2,354</u>	<u>8,836</u>
18. Unrestricted funds	At		At
	1 September 2022	Incoming resources	31 August 2023
	£	£	£
General funds	3,844	51,466	(48,828)
	<u>3,844</u>	<u>51,466</u>	<u>(48,828)</u>
			<u>6,482</u>

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2023

19. Restricted funds	At 1 September 2022 £	Incoming resources £	Outgoing resources £	At 31 August 2023 £
The Solway Firth Partnership	125	-	(125)	-
Francis C Scott Charitable Trust	9,625	10,800	(18,522)	1,903
Cumbria County Council	1,141	-	(1,141)	-
Snowball	-	902	(451)	451
	<u>10,891</u>	<u>11,702</u>	<u>(20,239)</u>	<u>2,354</u>

Purposes of restricted funds

The funds from the Solway Firth Partnership are to be spent on website development and office equipment.

The funds from The Francis C Scott Charitable Trust are to be spent on Autism events and 1-2-1 appointments

The funds from Cumbria County Council are to be spent on Autism drop on sessions.

The funds from the Snowball were to be expended on IT equipment.

20. Related party transactions

Donations made by trustees and other related parties during the year totalled £nil (2022 - £nil).

21. Company limited by guarantee

Owl Blue is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

OWL BLUE

England & Wales - Charity number 1191314

Accounts

Owl Blue
(A company limited by guarantee)

Unaudited financial statements
for the year ended 31 August 2022

Charity number: 1191314
Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
(A company limited by guarantee)

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Owl Blue
(A company limited by guarantee)

Legal and administrative information

Charity number	1191314	
Company registration number	06994121	
Registered office	89 Wood Street Maryport CA15 6LH	
Trustees	Mr R B Goodwin Mr P M Hoyles Mr A Long Miss S J Hooks Mrs S L Steele	(Resigned 20/07/2022) (Appointed 20/07/2022) (Appointed 20/07/2022)
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR	
Bankers	NatWest Bank plc 31 Pow Street Workington CA14 3AE	

Owl Blue
(A company limited by guarantee)

Report of the trustees (Incorporating the directors' report)
for the year ended 31 August 2022

The trustees present their report and the financial statements for the year ended 31 August 2022. The trustees, who are also directors of Owl Blue for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Owl Blue is a not-for-profit organisation and is a company limited by guarantee. It was incorporated on 19 August 2009 as Asante and was known as Asante Sana Foundation from 7 January 2010 to 27 February 2016. It is governed by its Memorandum and Articles of Association dated 19 August 2009, as amended on 14 September 2020.

Objectives and activities

1. The relief of persons within the autism spectrum disorder, including pathological demand avoidance (PDA) and persons with other hidden disabilities, for example, Asperger's syndrome, ADHD (attention deficit hyperactivity disorder) and sensory impairments such as deafness, and their families and carers in particular, by providing independent professional information, advice and support to those persons. This includes those awaiting NHS diagnosis.

2. To promote social inclusion for people with hidden disabilities who are socially excluded from society, or parts of society by:

- a) Preventing people with hidden disabilities from becoming socially excluded;
- b) Relieving the needs of such people regardless of sex, race, disability, ethnic origin, religion, belief, creed, and sexual orientation or gender re-assignment;
- c) Raising public awareness of the issues affecting hidden disability both generally and in relation to social exclusion, through providing workshops, forums, advocacy and general support.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Achievements and performance

Overall, another fantastic year for us, very challenging for six months, again down to the Covid pandemic but I believe we are over that now and we are positive for the future. Winning awards and being nominated for National Awards says a lot about the dedication and commitment from everyone involved with Owl Blue. We never set out to win awards but with the vast majority of our work being private, it proves to people just how much we are achieving.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2022

Support Network

1) A) Owl Blue have now an extensive range of support and advice services for individuals, families, businesses, Schools & voluntary organisations, our main professional advice in our 1 : 1 sessions either in person or over video calls is given by Geoff Evans, Amanda Denwood & Alison Wombwell and general advice and support given by Stuart McDougall, Nichola McDougall & Lisa Steele.

B) Our 1:1 sessions have been immensely popular we have held monthly face to face appointments in our Maryport offices and are taken by Geoff Evans, these are fully booked a month in advance (due to demand) we have referrals from families themselves and from various public services based in Cumbria, including (but not inclusive to) CAHMS, Childrens Services, Bernardo's, Family Action, Social Prescribers & schools. Appointments have been made from throughout Cumbria, we even had a family drive from Lancaster for an appointment.

C) Our video calls service usually have a week waiting time and are taken by our three fully qualified professionals (Geoff, Amanda & Alison) and referrals are made by the same manner as mentioned in B. This service is mainly used by families (but not inclusive to) from throughout Cumbria, we have also had referrals from South Scotland, Lancashire, Durham and Nottingham.

D) Our advice to Schools, Businesses and other organisations has been a huge success. By working together we will make changes in the way we work and teach. Many years have been spent trying to make neurodivergent people conform into neurotypical ideologies, this is extremely damaging. By gaining an understanding into why change is necessary we are a step closer to creating an inclusive society.

2) Owl Blue acts as a 'Single Point of Access' for over eighty businesses and organisations throughout Cumbria.

All of the above support services are free of charge.

Seminars & Workshops

Over the last couple of years due the Covid-19 crisis, our seminars & workshops were suspended. Since the lifting of restrictions earlier this year, these have now returned, although with purposely lower numbers. We are not quite ready to get back to the 200+ people attending events that we had pre-Covid.

Geoff Evans has took smaller events at Nurseries, Schools & colleges, these were held on their premises and were just a general understanding on conditions such as autism and ADHD

Alison Wombwell has taken three larger events;

- Understanding ADHD
- Understanding Neurodiversity in the Workplace
- Understanding Neurodiversity, Eating Disorders & Mental Health.

These were held at Energus, Workington and were well attended by families, professionals and businesses. Businesses included (not inclusive to) Cumberland Building Society, Morgan Sindal and Travis Perkins, it was great to see so many businesses attend these events and confirms that change is happen.

All the above seminars and workshops were free of charge to families and a small charge for professionals and businesses.

Owl Blue
(A company limited by guarantee)

Report of the trustees (Incorporating the directors' report)
for the year ended 31 August 2022

ARFID- avoidant restrictive food intake disorder (support group)

Support groups are something we have not done in the past but we were having so many families come to us with issues with various services over eating disorders, children been wrongly diagnosed and misunderstood, most children who had ARFID were wrongly being treated for anorexia (completely different profile) most also had other conditions such as autism, ADHD or OCD, these conditions were not being taken into consideration when treatment was being offered and many children and families have suffered as a result.

The first support session was held in our Wood Street offices but due to the volume of families that attended, the next meeting is to be held in The Settlement, Maryport. This is to take place in early September.

We have also been making enquiries about professionals available to come and speak to the group. We are also looking to put on specific eating disorder / neurodiversity workshops, these will be aimed at both families and professionals.

This is also an example on how we are going to listen to service users and engage in activities and projects that are much needed in Cumbria.

Grants & Fundraising

We thank all those individuals, organisations, Charities & Local Authorities that have continued to share our values and support our work in 21/22. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a Hidden Disability at the centre of decisions and in the heart of their communities.

Thanks to our main funders in 2021/2022;

Frances C. Scott Trust
Maryport Town Council
The Hadfield Trust

As mentioned, we will be working hard to increase the amount of funders used in 2022/2023.

Our fundraising shop still remains a good source of income for Owl Blue, although we had a very difficult first six months of our financial year, with the rise of the Omicron variant of Covid, the government's advice was for people to work from home and only leave the house when it was essential to do so but businesses were to remain open. Hospitality and Leisure Industries received grants to help them through this period but retail received none.

The last six months were more positive and hopefully we can now move on from the Covid crisis, although we still take precautions in the shop, regularly steaming shelves and racks and hand sanitiser remaining by the front door for staff and customers to use.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2022

Awards

Over the past few years Owl Blue have been nominated for several awards and In September 2021 Owl Blue received the accolade of 'Organisation of the Year' at the Diverse Cumbria awards.

We have now also been shortlisted in the final eight in the category of 'Community Groups-Disability' at the National Diversity Awards, the finals been held at a prestigious event at the Anglican Cathedral, Liverpool on Friday 16th September 2022. This was out of a record entry of 72,000 nominations, for us to be recognised like this at a national level is overwhelming and humbling.

Below are just a handful of examples of testimonials we have received over the past twelve months.

I approached Owl Blue as I needed help for my teenage daughter who I suspected had ADHD. Not only did they support her fantastically but also helped us as a family. It was through Owl Blue that I was recognised to have ADHD myself and at 51 have had a positive diagnosis. Not only has this made my daughter's life easier but it has helped me make sense of the life I've lived and why I have behaved in certain ways. Owl Blue have given us coping strategies to make our life so much easier. I can't thank them enough for giving me the understanding I desperately needed.

Owl blue have been an amazing support to me and my family after the diagnosis of my son at age 9 with autism. I have accessed both one to one services with them and attended group sessions and awareness sessions. I work in the local GP practice and recommend their fantastic service to many families who all report that the services that are provided by Owl Blue have such a big impact on their family. They have raised awareness in our local area of autism, PDA ADHD and are actively trying to bring about more inclusion within sports and out of school activities for those children. I have seen first-hand the amazing work owl blue do within our community.

Owl Blue have done so much for the local community. They go above and beyond to help parents who have a child with additional needs, from the education sessions, to the individual appointments they offer with an autism specialist. Their agenda is based upon what is needed. In Cumbria there are lots of gaps in the service when you have a child diagnosed with autism, Owl Blue reach out to support families. Their support has been invaluable to our family over the past few years.

Financial review

At the balance sheet date the charity had a surplus of £3,878 on unrestricted funds and £10,891 on restricted funds.

Reserves

Reserves at the balance sheet date are held pending utilisation on suitable projects. The trustee aims to hold sufficient reserves only to pay for any running costs of the organisation as they fall due. All other funds raised are spent on the various projects supported.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. He is satisfied that systems are in place to mitigate the exposure to these risks.

Owl Blue
(A company limited by guarantee)

Report of the trustees (Incorporating the directors' report)
for the year ended 31 August 2022

Plans for future periods

Owl Blue will be looking to further develop support networks, there is a huge gap in services available generally in Cumbria, and hence the amount of referrals Owl Blue now receives. We will continue to use the best available professionals and ensure correct and relevant advice and support is given.

We will be seeking to increase the amount of seminars, talks and workshops we offer, giving families and the wider communities, businesses, Schools, colleges and other organisations knowledge in the hope of making change. Simple changes that can be made in our daily lives can make a huge difference in the lives of someone with a hidden disability. Society has tried to force individuals (especially neurodivergent individuals) into conforming into neurotypical ideologies, naturally this has been unsuccessful, creating further problems. Society and attitudes need to change and this is something we are determined to achieve.

We will be looking to increase the amount of professionals that Owl Blue uses, Nichola has started approaching new professionals in order to achieve this.

We will be speaking with more service users from throughout the county to identify the services lacking and address this by setting up new services and projects.

We will actively seek new people to join us as trustees to help with the running of Owl Blue and volunteers to aid in all aspects of Owl Blues development. Our fundraising shop volunteers reduced in numbers during and after the Covid crisis, although over the past six months numbers have increased and we will be looking at ways to help this continue.

We are seeking out new funding sources and looking to vastly increase the amount of grants we receive, hence helping us continue the work we have already established and to fund new projects.

We will be liaising with our accountants about when would be the best time to split Owl Blue into a charity and a trading subsidiary. This is something we are all very keen on establishing but when it's appropriate timing.

To engage in more fundraising activities, over the past few years we have concentrated on gaining funds from grants and our fundraising shop, we will look into sponsored events, raffles etc., small amounts will help us reach our goals.

Statement of trustees' responsibilities

The trustees (who are also directors of Owl Blue for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Owl Blue
(A company limited by guarantee)

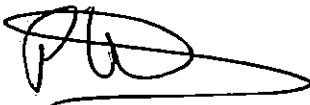
Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to be 'P M Hoyles', written over a horizontal line.

Mr P M Hoyles
Trustee

23 May 2023

Owl Blue
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Owl Blue.

I report to the charity trustees on my examination on the accounts of Owl Blue for the year ended 31 August 2022 set out on pages 2 to 21.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5) (b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records; or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



.....
Darren Mewse FCA, robinson + co

Chartered accountants

Independent examiner

Oxford Chambers
New Oxford Street
Workington
CA14 2LR

23 May 2023

Owl Blue
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	2,364	15,870	18,234	31,841
Activities for generating funds	5	28,176	-	28,176	15,454
Total incoming resources		<u>30,540</u>	<u>15,870</u>	<u>46,410</u>	<u>47,295</u>
Resources expended					
Costs of generating funds:					
Costs of other trading activities	6	23,031	-	23,031	17,185
Charitable activities	7	11,739	15,702	27,441	13,824
Governance costs	9	34	-	34	-
Total resources expended		<u>34,804</u>	<u>15,702</u>	<u>50,506</u>	<u>31,009</u>
Net incoming/(outgoing) resources for the year /					
Net Income/(expenditure) for the year		(4,264)	168	(4,096)	16,286
Total funds brought forward		<u>8,108</u>	<u>10,723</u>	<u>18,831</u>	<u>2,545</u>
Total funds carried forward		<u>3,844</u>	<u>10,891</u>	<u>14,735</u>	<u>18,831</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 21 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Balance sheet
as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		179		765
Current assets					
Debtors	14	32		-	
Cash at bank and in hand		17,593		22,099	
		<u>17,625</u>		<u>22,099</u>	
Creditors: amounts falling due within one year	15	<u>(1,333)</u>		<u>(1,683)</u>	
Net current assets			<u>16,292</u>		<u>20,416</u>
Total assets less current liabilities			16,471		21,181
Creditors: amounts falling due after more than one year	16		<u>(1,736)</u>		<u>(2,350)</u>
Net assets			<u>14,735</u>		<u>18,831</u>
Funds	17				
Restricted income funds			10,891		10,723
Unrestricted income funds			3,844		8,108
Total funds			<u>14,735</u>		<u>18,831</u>

The Balance Sheet continues on the following page.

The notes on pages 12 to 21 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 August 2022**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2022.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 23 May 2023 and signed on its behalf by



Mr P M Hoyles
Trustee

Registration number 06994121

The notes on pages 12 to 21 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Wood Street, Maryport, CA15 6LH.

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 Companies Act 2006.

3. Accounting policies

3.1. 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.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members 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 the members have 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:

Impairment of tangible assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

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 with the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the charity. A degree of estimation is occasionally used in assessing the useful economic life of assets.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. 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 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.

Governance costs include those costs allocated with meeting the constitutional and statutory requirements of the charity including accountancy fees and costs linked to the strategic management of the charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

3.4. Tangible fixed assets and depreciation

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	2,364	-	2,364	5,353
Grants receivable	-	15,870	15,870	26,488
	<u>2,364</u>	<u>15,870</u>	<u>18,234</u>	<u>31,841</u>

In 2021 of the donations and grants receivable, £14,050 was attributable to restricted funds with the balance of £17,791 being attributable to unrestricted funds.

5. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Shop Income	21,915	21,915	13,379
Fundraising Income	5,401	5,401	2,075
Workshop Income	860	860	-
	<u>28,176</u>	<u>28,176</u>	<u>15,454</u>

In 2021 all of the income from generating funds was attributable to unrestricted funds.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

6. Cost of other trading activities

	Unrestricted funds £	2022 Total £	2021 Total £
Salaries & wages	11,240	11,240	5,560
Rent	7,770	7,770	7,915
Rates and water	95	95	212
Heat and light	535	535	487
Repairs and maintenance	254	254	86
Insurance	237	237	252
Accountancy fees	318	318	267
Legal and professional fees	251	251	288
Other professional fees	28	28	34
Telephone charges	442	442	328
Website and computer costs	182	182	432
Advertising	89	89	39
Printing, postage and stationery	48	48	73
Bank charges	248	248	236
Golf day	1,294	1,294	976
	<u>23,031</u>	<u>23,031</u>	<u>17,185</u>

In 2021 of the costs of other trading activities, all expenditure was attributable to unrestricted funds.

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Support costs	10,739	1,342	12,081	9,802
Autism advice days	1,000	14,360	15,360	4,022
	<u>11,739</u>	<u>15,702</u>	<u>27,441</u>	<u>13,824</u>

In 2021 of the costs of charitable activities, £4,808 was attributable to restricted funds with the balance of £16,793 being unrestricted.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
Support costs	-	12,082	12,082	9,802
Autism advice days	15,360	-	15,360	4,022
	<u>15,360</u>	<u>12,082</u>	<u>27,442</u>	<u>13,824</u>

9. Governance costs

	Unrestricted funds £	2022 Total £	2021 Total £
Current tax charge/(credit)	34	34	-
	<u>34</u>	<u>34</u>	<u>-</u>

10. Analysis of support costs

	Charitable projects £	2022 Total £	2021 Total £
Staff costs	1,249	1,249	618
Rent	4,680	4,680	4,680
Rates and water	382	382	132
Light and heat	1,438	1,438	419
Repairs and maintenance	70	70	338
Insurance	237	237	252
Accountancy charges	318	318	267
Legal and professional fees	251	251	288
Other professional fees	28	28	34
Telephone charges	330	330	328
Website and computer costs	182	182	432
Advertising	89	89	39
Printing, postage and stationery	48	48	73
Depreciation of fixtures, fittings and equipment	945	945	1,191
Bank charges	28	28	26
General expenses	1,807	1,807	685
	<u>12,082</u>	<u>12,082</u>	<u>9,802</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

11. Net (outgoing)/incoming resources for the year	2022	2021
	£	£
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	945	1,191
	<u> </u>	<u> </u>
12. Employees		
Employment costs	2022	2021
	£	£
Wages and salaries	12,489	6,178
	<u> </u>	<u> </u>
No employee received emoluments of more than £60,000 (2021 : None).		
The average number of employees during the year was 1 (2021: 1).		
13. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 September 2021	4,770	4,770
Additions	359	359
	<u> </u>	<u> </u>
At 31 August 2022	5,129	5,129
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2021	4,005	4,005
Charge for the year	945	945
	<u> </u>	<u> </u>
At 31 August 2022	4,950	4,950
	<u> </u>	<u> </u>
Net book values		
At 31 August 2022	179	179
	<u> </u>	<u> </u>
At 31 August 2021	765	765
	<u> </u>	<u> </u>
14. Debtors	2022	2021
	£	£
Other debtors	32	-
	<u> </u>	<u> </u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

15. Creditors: amounts falling due within one year	2022 £	2021 £		
Bank loan	587	556		
Trade creditors	-	354		
Taxation and social security	34	59		
Accruals and deferred income	712	714		
	<u>1,333</u>	<u>1,683</u>		
	<u>1,333</u>	<u>1,683</u>		
16. Creditors: amounts falling due after more than one year	2022 £	2021 £		
Bank loan	1,736	2,350		
	<u>1,736</u>	<u>2,350</u>		
	<u>1,736</u>	<u>2,350</u>		
17. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £	
Fund balances at 31 August 2022 as represented by:				
Tangible fixed assets	54	125	179	
Current assets	6,859	10,766	17,625	
Current liabilities	(1,333)	-	(1,333)	
Long-term liabilities	(1,736)	-	(1,736)	
	<u>3,844</u>	<u>10,891</u>	<u>14,735</u>	
	<u>3,844</u>	<u>10,891</u>	<u>14,735</u>	
18. Unrestricted funds	At 1 September 2021 £	Incoming resources £	Outgoing resources £	At 31 August 2022 £
General funds	8,108	30,540	(34,804)	3,844
	<u>8,108</u>	<u>30,540</u>	<u>(34,804)</u>	<u>3,844</u>
	<u>8,108</u>	<u>30,540</u>	<u>(34,804)</u>	<u>3,844</u>

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2022

19. Restricted funds	At			At
	1 September	Incoming	Outgoing	31 August
	2021	resources	resources	2022
	£	£	£	£
Hadfield Trust	-	5,000	(5,000)	-
The Solway Firth Partnership	448	-	(323)	125
Francis C Scott Charitable Trust	8,550	10,800	(9,725)	9,625
Cumbria County Council	1,475	70	(404)	1,141
Holt Trust	250	-	(250)	-
	<u>10,723</u>	<u>15,870</u>	<u>(15,702)</u>	<u>10,891</u>

Purposes of restricted funds

The funds from the Hadfield Trust are to be spent on development of our new office and our autism drop-in days.

The funds from the Solway Firth Partnership are to be spent on website development and office equipment.

The funds from The Francis C Scott Charitable Trust are to be spent on Autism events and 1-2-1 appointments

The funds from Cumbria County Council are to be spent on Autism drop on sessions.

The funds from the Holt Trust were to be expended on office furnishings.

20. Related party transactions

Donations made by trustees and other related parties during the year totalled £nil (2021 - £nil).

21. Company limited by guarantee

Owl Blue is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

OWL BLUE

England & Wales - Charity number 1191314

Accounts

Owl Blue

(A company limited by guarantee)

**Unaudited financial statements
for the year ended 31 August 2021**

Charity number: 1191314

Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
(A company limited by guarantee)

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Owl Blue
(A company limited by guarantee)

Legal and administrative information

Charity number	1191314	
Company registration number	06994121	
Registered office	89 Wood Street Maryport CA15 6LH	
Trustees	Mrs R Chebbi Mr R B Goodwin Mr P M Hoyles Mr A Long	Resigned on 10/05/2021
Accountants	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR	
Bankers	NatWest Bank plc 31 Pow Street Workington CA14 3AE	

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2021

The trustees present their report and the financial statements for the year ended 31 August 2021. The trustees, who are also directors of Owl Blue for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Owl Blue is a not-for-profit organisation and is a company limited by guarantee. It was incorporated on 19 August 2009 as Asante and was known as Asante Sana Foundation from 7 January 2010 to 27 February 2016. It is governed by its Memorandum and Articles of Association dated 19 August 2009, as amended on 14 September 2020.

Objectives and activities

The charitable company's objects are to advance in life and help young people with any form of disability or that have suffered through illness.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Achievements and performance

Another twelve months dominated by the Covid outbreak. When writing our report last year we had just come out of the first lockdown and at that time we were hopeful we would return to some kind of normality soon, unfortunately that wasn't to be the case and we had to endure two more lockdowns. We have had to continue to adapt to the crisis and overall, we are very pleased in the way we have coped. I don't believe anyone ever expected this to ever happen in our lifetimes. As, like we said last year, hopefully normality will return soon.

Our trustees are now Philip Hoyles, Reg Goodwin and Andy Long with Stuart McDougall resigning from the board to take up a part time paid position at Owl Blue. Over the next few months we are going to be looking to increase the number of trustees. We will also be looking to split Owl Blue to a Charity and a separate trading subsidiary, if things get back to normal with the Covid situation, we are hoping to start the new company at the start of our next trading year.

Until recently, all our support services have been held over the phone or through video calls, the video calls have been working extremely well, in which we have been using experts Amanda Denwood and Geoff Evans to good effect. Since around June we have been holding 1-2-1 support sessions at our Maryport offices and we have started back with some talks, although these have been limited to eighteen people. Hopefully we can slowly exceed these numbers as restrictions keep lifting and public confidence increases, I don't see us getting back to the larger 100+ participants until spring 2022. We had a smaller event planned for July with a lady called Alison Wombwell coming over from Hartlepool to do a talk on ADHD but again, with Covid restrictions coming back, we had to postpone the event but hopefully holding it in September.

We are now established as one of the county's main services for advice and support on hidden disabilities, we now receive referrals from various schools, which we speak with the pupils their family, teachers and support staff. We received referrals from CAHMS, Family Action Children's Services, James Street Surgery (Workington) social prescribing service, to name a few, as well as private referrals from families throughout Cumbria and further afield.

We still act as a single point-of-contact for over eighty businesses, organisations and sports clubs, again, from throughout Cumbria.

Looking into the upcoming year, we will be looking to expand our advice service, we have been given names of other professionals which we can hopefully add to our service, most of these advice sessions will be held over video calls as well as face to face sessions held at our Maryport offices.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2021

Covid restrictions allowing we will be looking to increase the number of talks and seminars we hold, these will be held at various locations throughout Cumbria.

We will also be looking to expand our web site to include a full directory to advice and support on all hidden disabilities, as-well as a full British Sign Language (BSL) interpretation service giving the deaf community access to the same advice.

Owl Blue still rent two premises, our fundraising shop on Senhouse Street, Maryport, Stuart's office is also based there. We also have our general office on Wood Street, Maryport, which has two main rooms, one where Nichola and Andy do their work and the other is used for all our 1-2-1 support appoints and consultations.

We are very pleased this year to receive funds from the Francis Scott Charitable Trust, we have been given £10,800 to put on autism events and 1-2-1 appointments, again, due to Covid we are around five months behind in putting on the events but the events have started and we are hoping to catch up soon. We also received funds from Cumbria County Council towards our Autism advice day with Amanda Denwood. Maryport Town Council again funded us £2,000 to help with the running costs. We managed to hold our annual Reg Goodwin memorial golf day, which raised us £1,000 although it was played later in the year, as our first planned event was cancelled due to Covid restrictions. Our fundraising shop hasn't been as profitable as previous years but with lockdowns and isolations we have done ok when open, several of our volunteers haven't returned to the shop yet but we are hoping to have a full team back there soon.

We have been nominated for another award, this time the Diverse Cumbria 'Organisation of the Year' we will find out in September if we have been successful. We are also Energus (Workington) nominated Charity of the year.

Going into our next year, we hope Covid restrictions will be completely lifted and life to return to some kind of normality. It has been another very difficult year for ourselves as well as the families of which we support. We have lots of plans for the future but all Covid reliant, in the meantime we will just have to continue to adapt as situations change.

Financial review

At the balance sheet date the charity had a surplus of £8,108 on unrestricted funds and £10,723 on restricted funds.

Reserves

Reserves at the balance sheet date are held pending utilisation on suitable projects. The trustee aims to hold sufficient reserves only to pay for any running costs of the organisation as they fall due. All other funds raised are spent on the various projects supported.

Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. He is satisfied that systems are in place to mitigate the exposure to these risks.

Owl Blue
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 August 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Owl Blue for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr P M Hoyles
Trustee

20 April 2022

Owl Blue
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Owl Blue.

I report to the charity trustees on my examination on the accounts of Owl Blue for the year ended 31 August 2021 set out on pages 2 to 18.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Companies Act 2011. In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5) (b) of the Charities Act 2011).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records; or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Darren Mewse FCA, robinson + co

Chartered accountants

Independent examiner

Oxford Chambers
New Oxford Street
Workington
CA14 2LR

20 April 2022

Owl Blue
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	17,791	14,050	31,841	16,526
Activities for generating funds	5	15,454	-	15,454	20,274
Total incoming resources		<u>33,245</u>	<u>14,050</u>	<u>47,295</u>	<u>36,800</u>
Resources expended					
Costs of generating funds:					
Costs of other trading activities	6	9,408	-	9,408	9,875
Charitable activities	7	16,793	4,808	21,601	26,257
Total resources expended		<u>26,201</u>	<u>4,808</u>	<u>31,009</u>	<u>36,132</u>
Net incoming resources for the year /					
Net income for the year		7,044	9,242	16,286	668
Total funds brought forward		1,064	1,481	2,545	1,877
Total funds carried forward		<u>8,108</u>	<u>10,723</u>	<u>18,831</u>	<u>2,545</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 18 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Balance sheet
as at 31 August 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		765		425
Current assets					
Debtors	14	-		899	
Cash at bank and in hand		22,099		6,003	
		22,099		6,902	
Creditors: amounts falling due within one year	15	(1,683)		(1,923)	
Net current assets			20,416		4,979
Total assets less current liabilities			21,181		5,404
Creditors: amounts falling due after more than one year	16		(2,350)		(2,859)
Net assets			18,831		2,545
Funds	17				
Restricted income funds			10,723		1,481
Unrestricted income funds			8,108		1,064
Total funds			18,831		2,545

The Balance Sheet continues on the following page.

The notes on pages 9 to 18 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 August 2021**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2021.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 20 April 2022 and signed on its behalf by



Mr P M Hoyles
Trustee

Registration number 06994121

The notes on pages 9 to 18 form an integral part of these financial statements.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 89 Wood Street, Maryport, CA15 6LH.

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 Companies Act 2006.

3. Accounting policies

3.1. 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.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members 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 the members have 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:

Impairment of tangible assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

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 with the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the charity. A degree of estimation is occasionally used in assessing the useful economic life of assets.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. 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 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.

Owl Blue
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Notes to financial statements
for the year ended 31 August 2021

3.4. Tangible fixed assets and depreciation

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	4,853	500	5,353	1,622
Grants receivable	12,938	13,550	26,488	14,904
	<u>17,791</u>	<u>14,050</u>	<u>31,841</u>	<u>16,526</u>

In 2020 of the donations and grants receivable, £1,604 was attributable to restricted funds with the balance of £14,922 being attributable to unrestricted funds.

5. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Shop income	13,379	13,379	14,010
Fundraising income	2,075	2,075	6,264
	<u>15,454</u>	<u>15,454</u>	<u>20,274</u>

In 2020 all of the income from generating funds was attributable to unrestricted funds.

6. Cost of other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Rent	7,395	7,395	7,100
Rates and water	212	212	215
Heat and light	487	487	694
Repairs and maintenance	86	86	413
Insurance	252	252	237
Travelling and subsistence	-	-	70
Printing, postage and stationery	-	-	46
Golf day	976	976	1,100
	<u>9,408</u>	<u>9,408</u>	<u>9,875</u>

In 2020 of the costs of other trading activities, all expenditure was attributable to unrestricted funds.

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Support costs	16,463	1,117	17,580	21,373
Autism advice days	330	3,691	4,022	4,884
	<u>16,793</u>	<u>4,808</u>	<u>21,602</u>	<u>26,257</u>

In 2020 of the costs of charitable activities, £2,019 was attributable to restricted funds with the balance of £24,238 being unrestricted.

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Support costs	-	17,580	17,580	21,373
Autism advice days	4,022	-	4,022	4,884
	<u>4,022</u>	<u>17,580</u>	<u>21,602</u>	<u>26,257</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

9. Analysis of support costs

	Charitable projects £	2021 Total £	2020 Total £
Staff costs	6,178	6,178	9,290
Rent	5,200	5,200	4,767
Rates and water	132	132	234
Light and heat	419	419	483
Repairs and maintenance	338	338	2,047
Insurance	252	252	237
Accountancy charges	534	534	498
Legal and professional fees	576	576	126
Other professional fees	69	69	19
Telephone charges	656	656	574
Website and computer costs	864	864	1,802
Advertising	78	78	53
Printing, postage and stationery	146	146	134
Depreciation of fixtures, fittings and equipment	1,191	1,191	651
Bank charges	262	262	256
General expenses	685	685	202
	<u>17,580</u>	<u>17,580</u>	<u>21,373</u>

10. Net incoming resources for the year

	2021 £	2020 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>1,191</u>	<u>651</u>

11. Employees

Employment costs	2021 £	2020 £
Wages and salaries	<u>6,178</u>	<u>9,290</u>

No employee received emoluments of more than £60,000 (2020 : None).

The average number of employees during the year was 1 (2020: 1).

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

12. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

13. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 September 2020	3,239	3,239
Additions	1,531	1,531
	<u>4,770</u>	<u>4,770</u>
At 31 August 2021	<u>4,770</u>	<u>4,770</u>
Depreciation		
At 1 September 2020	2,814	2,814
Charge for the year	1,191	1,191
	<u>4,005</u>	<u>4,005</u>
At 31 August 2021	<u>4,005</u>	<u>4,005</u>
Net book values		
At 31 August 2021	<u>765</u>	<u>765</u>
At 31 August 2020	<u>425</u>	<u>425</u>

14. Debtors

	2021	2020
	£	£
Other debtors	-	899
	<u>-</u>	<u>899</u>

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loan	556	141
Trade creditors	354	1,216
Taxation and social security	59	68
Accruals and deferred income	714	498
	<u>1,683</u>	<u>1,923</u>

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2021

16. Creditors: amounts falling due after more than one year		2021	2020	
		£	£	
Bank loan		<u>2,350</u>	<u>2,859</u>	
17. Analysis of net assets between funds		Unrestricted funds	Restricted funds	Total funds
		£	£	£
Fund balances at 31 August 2021 as represented by:				
Tangible fixed assets		317	448	765
Current assets		11,824	10,275	22,099
Current liabilities		(1,683)	-	(1,683)
Long-term liabilities		(2,350)	-	(2,350)
		<u>8,108</u>	<u>10,723</u>	<u>18,831</u>
18. Unrestricted funds		At		At
	1 September	Incoming	Outgoing	31 August
	2020	resources	resources	2021
	£	£	£	£
General funds	<u>1,064</u>	<u>33,245</u>	<u>(26,201)</u>	<u>8,108</u>

Purposes of unrestricted funds

The charity's unrestricted funds can be used with the approval of the board of trustees to fund any expenditure which falls within the charity's general aims and objectives.

Owl Blue
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Notes to financial statements
for the year ended 31 August 2021

19. Restricted funds	At 1 September 2020 £	Incoming resources £	Outgoing resources £	At 31 August 2021 £
Hadfield Trust	295	-	(295)	-
The Solway Firth Partnership	1,186	-	(738)	448
Francis C Scott Charitable Trust	-	10,800	(2,250)	8,550
Cumbria County Council	-	2,750	(1,275)	1,475
Holt Trust	-	500	(250)	250
	<u>1,481</u>	<u>14,050</u>	<u>(4,808)</u>	<u>10,723</u>

Purposes of restricted funds

The funds from the Hadfield Trust are to be spent on development of our new office and our autism drop-in days.

The funds from the Solway Firth Partnership are to be spent on website development and office equipment.

The funds from The Francis C Scott Charitable Trust are to be spent on Autism events and 1-2-1 appointments

The funds from Cumbria County Council are to be spent on Autism drop on sessions.

The funds from the Holt Trust were to be expended on office furnishings.

20. Related party transactions

Donations made by trustees and other related parties during the year totalled £nil (2020 - £nil).

21. Company limited by guarantee

Owl Blue is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.