

**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 (Resigned 20/07/2022)  
Miss S J Hooks (Appointed 20/07/2022)  
Mrs S L Steele (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.

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**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.

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**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.

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**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**  
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**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.



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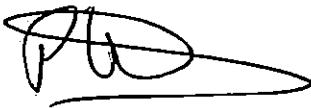
**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 August 2022**

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**  
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**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**  
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**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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<u>30,540</u>	<u>15,870</u>	<u>46,410</u>	<u>47,295</u>
<b>Resources expended</b>					
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	-
<b>Total resources expended</b>		<u>34,804</u>	<u>15,702</u>	<u>50,506</u>	<u>31,009</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net Income/(expenditure) for the year</b>		(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>
<b>Total funds carried forward</b>		<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**  
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**Balance sheet**  
**as at 31 August 2022**

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



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**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.

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**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.

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**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.

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**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>

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**for the year ended 31 August 2022**

**11. Net (outgoing)/incoming resources for the year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	945	1,191
	<u>945</u>	<u>1,191</u>

**12. Employees**

**Employment costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	12,489	6,178
	<u>12,489</u>	<u>6,178</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**

	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 September 2021	4,770	4,770
Additions	359	359
At 31 August 2022	<u>5,129</u>	<u>5,129</u>
<b>Depreciation</b>		
At 1 September 2021	4,005	4,005
Charge for the year	945	945
At 31 August 2022	<u>4,950</u>	<u>4,950</u>
<b>Net book values</b>		
At 31 August 2022	<u>179</u>	<u>179</u>
At 31 August 2021	<u>765</u>	<u>765</u>

**14. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	32	-
	<u>32</u>	<u>-</u>

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**Notes to financial statements**  
**for the year ended 31 August 2022**

**15. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>

**16. Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loan	<u>1,736</u>	<u>2,350</u>

**17. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

**18. Unrestricted funds**

	<b>At</b>			<b>At</b>
	<b>1 September 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>31 August 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<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.

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**for the year ended 31 August 2022**

**19. Restricted funds**

	At 1 September 2021 £	Incoming resources £	Outgoing resources £	At 31 August 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.