

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
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Owl Blue
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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

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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.

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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 the 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.

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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 mount of people fundraising for Owl Blue and for other sources of income.

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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.

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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.

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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.

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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
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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 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

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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.

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Statement of financial position
as at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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>

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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

12. Employees

Employment costs

	2023 £	2022 £
Wages and salaries	13,659	12,489

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
At 31 August 2023	6,471	6,471
Depreciation		
At 1 September 2022	4,950	4,950
Charge for the year	850	850
At 31 August 2023	5,800	5,800
Net book values		
At 31 August 2023	671	671
At 31 August 2022	179	179

14. Debtors

	2023 £	2022 £
Other debtors	41	32

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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	<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	Outgoing resources	31 August 2023
	£	£	£	£
General funds	<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.

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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.