

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
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Owl Blue
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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
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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 to 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.

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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

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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 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.

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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.

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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.

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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.

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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, appearing to be 'P M Hoyles', written over a horizontal line.

Mr P M Hoyles
Trustee

23 May 2025

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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 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

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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.

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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	
		<u>15,186</u>		<u>11,022</u>	
Creditors: amounts falling due within one year	14	(1,679)		(1,724)	
Net current assets			<u>13,507</u>		<u>9,298</u>
Total assets less current liabilities			<u>13,507</u>		<u>9,969</u>
Creditors: amounts falling due after more than one year	15		(516)		(1,133)
Net assets			<u>12,991</u>		<u>8,836</u>
Funds	16				
Restricted income funds			8,201		2,354
Unrestricted income funds			4,790		6,482
Total funds			<u>12,991</u>		<u>8,836</u>

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 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.

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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.

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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.

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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.

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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.

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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.

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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>

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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).

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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

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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)
	<u>4,790</u>	<u>8,201</u>	<u>12,991</u>

17. Unrestricted funds

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

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)	-
	<u>2,354</u>	<u>29,680</u>	<u>(23,833)</u>	<u>8,201</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

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).

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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.