

Owl Blue
(A company limited by guarantee)

**Unaudited financial statements
for the year ended 31 August 2025**

Charity number: 1191314
Company number: 06994121

robinson+co

Chartered Accountants

Owl Blue
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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 Resigned 03/11/2025
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 2025

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

Structure, governance and management

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

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

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

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

Objectives and activities

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

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

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

Achievements and performance

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

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

Public benefit

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

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Seminars & Workshops

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

These have included -

Understanding PDA.

Understanding autism

Understanding ADHD

Understanding Anxiety

Managing behaviours that challenge

Sibling workshops

Neurodiversity in the workplace

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

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

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

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

ARFID- avoidant restrictive food intake disorder (support group)

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

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

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

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

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

Grants & Fundraising

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

We currently receive grants from....

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

The Solway Firth Partnership

Maryport Town Council

Cumbria County Foundation

Maryport Round Table

Cumberland Building Society

The Baker Family Trust

The Macauley Moat

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

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

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

Awards

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

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

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

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

One-Two-One Support

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

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

Financial review

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

Reserves

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

Risk management

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

Plans for future periods

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

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

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

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

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Small company provisions

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

On behalf of the board



Mr P M Hoyles
Trustee

11 May 2026

Owl Blue
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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 2025 set out on pages 2 to 20.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- " accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- " the accounts do not accord with such records; or
- " the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- " the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Darren Mewse FCA, robinson + co

Chartered accountants

Independent examiner

Oxford Chambers
New Oxford Street
Workington
CA14 2LR

11 May 2026

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

For the year ended 31 August 2025

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

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

All of the above amounts relate to continuing activities.

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

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Statement of financial position
as at 31 August 2025

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

The statement of financial position continues on the following page.

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

Owl Blue
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Statement of financial position (continued)

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

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

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

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


(c) that we acknowledge our responsibilities for:

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

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

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

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



Mr P M Hoyles
Trustee

Registration number 06994121

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

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Notes to financial statements
for the year ended 31 August 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

3.1. Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

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

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Notes to financial statements
for the year ended 31 August 2025

3.1 Basis of preparation (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the members to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that the members have made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Impairment of tangible assets

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

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities with the next financial year are as follows:

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

Fund accounting

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

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

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Notes to financial statements
for the year ended 31 August 2025

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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Notes to financial statements
for the year ended 31 August 2025

3.4. Tangible fixed assets and depreciation

Tangible assets

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

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

Depreciation

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

Fixtures and fittings - 50% straight line

Impairment of fixed assets

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

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

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

3.5. Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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Notes to financial statements
for the year ended 31 August 2025

4. Voluntary income

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

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

5. Activities for generating funds

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

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

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Notes to financial statements
for the year ended 31 August 2025

6. Cost of other trading activities

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

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

7. Costs of charitable activities - by fund type

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

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

8. Costs of charitable activities - by activity

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

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Notes to financial statements
for the year ended 31 August 2025

9. Analysis of support costs

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

10. Net incoming resources for the year

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

11. Employees

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

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

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

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Notes to financial statements
for the year ended 31 August 2025

12. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2024	6,471	6,471
Additions	737	737
At 31 August 2025	<u>7,208</u>	<u>7,208</u>
Depreciation		
At 1 September 2024	6,471	6,471
Charge for the year	368	368
At 31 August 2025	<u>6,839</u>	<u>6,839</u>
Net book values		
At 31 August 2025	<u>369</u>	<u>369</u>
At 31 August 2024	<u>-</u>	<u>-</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loan	516	618
Trade creditors	1,008	-
Taxation and social security	580	323
Accruals and deferred income	798	738
	<u>2,902</u>	<u>1,679</u>

14. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loan	<u>-</u>	<u>516</u>

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Notes to financial statements
for the year ended 31 August 2025

15. Analysis of net assets between funds

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

16. Unrestricted funds

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

Purposes of unrestricted funds

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

17. Restricted funds

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

Purposes of restricted funds

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

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

18. Related party transactions

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

Owl Blue
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 August 2025

19. Company limited by guarantee

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

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