

**REGISTERED COMPANY NUMBER: CEO31447 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1202009**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**  
**FOR**  
**AUTISM BEAUDON UNDERSTANDING KINDNESS**

SBCA Chartered Accountants  
17 Moor Park Avenue  
Preston  
Lancashire  
PR1 6AS

**AUTISM BEAUDON UNDERSTANDING KINDNESS**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Statement of Financial Activities</b>	2
<b>Statement of Financial Position</b>	3
<b>Notes to the Financial Statements</b>	4 to 6
<b>Detailed Statement of Financial Activities</b>	7

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**AUTISM BEAUDON UNDERSTANDING KINDNESS**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 20th February 2023 to 20th February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**INCORPORATION**

The charitable company was incorporated on 20th February 2023 and commenced trading on the same date.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CEO31447 (England and Wales)

**Registered Charity number**

1202009

**Registered office**

17 Moor Park Avenue  
Preston  
Lancashire  
PR1 6AS

**Trustees**

Amerjit Singh  
Cordelia Singh

Olivia Muldoon  
Melissa Ruane  
Hilary Chesney  
Nicola Ainscough

**Company Secretary**

Approved by order of the board of trustees on 13th March 2025 and signed on its behalf by:



Cordelia Singh - Trustee

**AUTISM BEAUDON UNDERSTANDING KINDNESS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		<b>17,589</b>
<b>EXPENDITURE ON</b>		
Raising funds	2	<b>15,440</b>
<b>NET INCOME</b>		<b>2,149</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,149</b>

The notes form part of these financial statements

# AUTISM BEAUDON UNDERSTANDING KINDNESS

## STATEMENT OF FINANCIAL POSITION 20TH FEBRUARY 2024

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		<b>2,989</b>
<b>CREDITORS</b>		
Amounts falling due within one year	4	<b>(840)</b>
<b>NET CURRENT ASSETS</b>		<b>2,149</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,149</b>
<b>NET ASSETS</b>		<b>2,149</b>
<b>FUNDS</b>	5	
Unrestricted funds		<b>2,149</b>
<b>TOTAL FUNDS</b>		<b>2,149</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 20th February 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 20th February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13th March 2025 and were signed on its behalf by:



Cordelia Singh - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# AUTISM BEAUDON UNDERSTANDING KINDNESS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024

### 2. RAISING FUNDS

#### Raising donations and legacies

	£
Rent	3,550
Room hire	1,340
Charity ball costs	7,735
Support costs	2,815
	<u>15,440</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 20th February 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 20th February 2024.

### 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accruals and deferred income	<u>840</u>

### 5. MOVEMENT IN FUNDS

	Net movement in funds £	At 20.2.24 £
<b>Unrestricted funds</b>		
General fund	2,149	2,149
<b>TOTAL FUNDS</b>	<u>2,149</u>	<u>2,149</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,589	(15,440)	2,149
<b>TOTAL FUNDS</b>	<u>17,589</u>	<u>(15,440)</u>	<u>2,149</u>

**AUTISM BEAUDON UNDERSTANDING KINDNESS**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**

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**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 20th February 2024.



**AUTISM BEAUDON UNDERSTANDING KINDNESS**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 20TH FEBRUARY 2023 TO 20TH FEBRUARY 2024**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	9,269
Charity ball tickets	6,545
Play session fees	1,775
	<hr/> 17,589

<b>Total incoming resources</b>	<b>17,589</b>
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**EXPENDITURE**

**Raising donations and legacies**

Rent	3,550
Room hire	1,340
Charity ball costs	7,735
	<hr/> 12,625

**Support costs**

**Management**

Insurance	75
Marketing	483
Sundries	717
Computer costs	700
	<hr/> 1,975

**Governance costs**

Accountancy and legal fees	840
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<b>Total resources expended</b>	<b>15,440</b>
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<b>Net income</b>	<b>2,149</b>
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This page does not form part of the statutory financial statements