

Trustees' Report and
Unaudited Financial Statements for the Period 2 June 2023 to 30 June 2024
for
West Norfolk Autism Group

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

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for the Period 2 June 2023 to 30 June 2024**

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Trustees' Report for the Period 2 June 2023 to 30 June 2024

The trustees present their report with the financial statements of the charity for the period 2 June 2023 to 30 June 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).

Objectives and activities

The object of the Charity is to provide support and guidance to individuals of all ages whose lives are affected by autism.

The principal activity of the Charity is to support autistic people, their families and carers and campaign for better local services for people living in West Norfolk and aim to improve their quality of life. Additionally, the Charity assists to organise training/workshops and coffee mornings in a range of public venues, for anyone who are interested and would benefit from knowing and understanding more about autism in whatever capacity.

The Trustees confirm they have referred to the general guidance issued by the Charity Commission on public benefit.

Achievement and performance

The Charity believes the financial performance to be satisfactory.

The Charity continues to rely upon the unpaid services of several individuals who live within the locality.

Financial review

At 30 June 2024 the Trust had total funds of £32,059 of which, these are all unrestricted and are free reserves.

Structure, governance and management

Governing document

West Norfolk Autism Group is a registered Charity (no 1204178) and was established by Trust Deed dated 1 February 2022. The accounts are compliant with current statutory requirements in accordance with the Trust Deed.

There are no restrictions on the use of capital or income from the General Fund.

Trustees are elected at the Annual General Meeting based on the conditions detailed in the Trust Deed (with the exception of casual vacancies which are filled at a Trustee meeting). Under the Trust Deed all Trustees are required to retire at the AGM but are able to offer themselves for re-election.

Trustees will be appointed or reappointed annually at the Annual General Meeting. All newly appointed Trustees will be given a copy of the Charity Commission guidance notes setting out the duties of a Trustee to ensure awareness of their responsibilities.

Reference and administrative details

Registered Charity number

1204178

Principal address

64 High Road
Tilney Cum Islington
King's Lynn
Norfolk
PE34 3BN

Trustees' Report
for the Period 2 June 2023 to 30 June 2024

Trustees

Ms K J McKerrow
Ms F M McCormack
Ms E J Palmer
Ms J Vertigan
Mr T V Sutcliffe

Independent Examiner

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

Approved by order of the board of trustees on 6 February 2025 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'K J McKerrow', with a stylized flourish at the end.

Ms K J McKerrow - Trustee

Independent Examiner's Report to the Trustees of West Norfolk Autism Group

I report to the trustees on my examination of the financial statements of West Norfolk Autism Group ('the charity') for the period ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Dan Jastrzebski ACA CTA

Stephenson Smart (East Anglia) Limited
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

6 February 2025

West Norfolk Autism Group

Statement of Financial Activities for the Period 2 June 2023 to 30 June 2024

		Period 2.6.23 to 30.6.24 Unrestricted fund £	Period 1.2.22 to 1.6.23 Total funds £
Income and endowments from	Notes		
Donations and legacies		70,997	39,719
Expenditure on			
Raising funds		3,094	1,826
Charitable activities			
Use of Funds		49,296	22,622
Other		585	1,234
Total		52,975	25,682
NET INCOME		18,022	14,037
Reconciliation of funds			
Total funds brought forward		14,037	-
Total funds carried forward		32,059	14,037

The notes form part of these financial statements

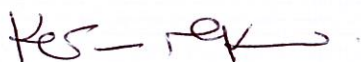
West Norfolk Autism Group

Balance Sheet

30 June 2024

		30.6.24	1.6.23
		Unrestricted	Total funds
	Notes	fund	
		£	£
Current assets			
Cash at bank		32,059	14,037
		<hr/>	<hr/>
Net current assets		32,059	14,037
		<hr/>	<hr/>
Total assets less current liabilities		32,059	14,037
		<hr/>	<hr/>
NET ASSETS		32,059	14,037
		<hr/>	<hr/>
Funds	5		
Unrestricted funds		32,059	14,037
		<hr/>	<hr/>
Total funds		32,059	14,037
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 February 2025 and were signed on its behalf by:



Ms K J McKerrow - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 2 June 2023 to 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 Kent Drive, Watlington, King's Lynn, Norfolk, PE33 0EZ, England.

2. Accounting policies

Basis of preparing the financial statements

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 Charities Act 2011.

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.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. 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.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities 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.

Notes to the Financial Statements - continued
for the Period 2 June 2023 to 30 June 2024

2. Accounting policies - continued

Resources expended

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.

Taxation

The charity is exempt from 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.

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 30 June 2024 nor for the period ended 1 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 June 2024 nor for the period ended 1 June 2023.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Donations and legacies	39,719
Expenditure on	
Raising funds	1,826
Charitable activities	
Use of Funds	22,622
Other	1,234
Total	25,682
NET INCOME	14,037

Notes to the Financial Statements - continued
for the Period 2 June 2023 to 30 June 2024

4. Comparatives for the statement of financial activities - continued

	Unrestricted fund £
Total funds carried forward	14,037

5. Movement in funds

	At 2.6.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	14,037	18,022	32,059
TOTAL FUNDS	14,037	18,022	32,059

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,997	(52,975)	18,022
TOTAL FUNDS	70,997	(52,975)	18,022

Comparatives for movement in funds

	Net movement in funds £	At 1.6.23 £
Unrestricted funds		
General fund	14,037	14,037
TOTAL FUNDS	14,037	14,037

Notes to the Financial Statements - continued
for the Period 2 June 2023 to 30 June 2024

5. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,719	(25,682)	14,037
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,719</u>	<u>(25,682)</u>	<u>14,037</u>

6. Related party disclosures

There were no related party transactions for the period ended 30 June 2024.

West Norfolk Autism Group

Detailed Statement of Financial Activities for the Period 2 June 2023 to 30 June 2024

	Period 2.6.23 to 30.6.24 £	Period 1.2.22 to 1.6.23 £
Income and endowments		
Donations and legacies		
Donations	25,924	21,472
Grants	45,073	18,247
	<u>70,997</u>	<u>39,719</u>
Total incoming resources	70,997	39,719
Expenditure		
Raising donations and legacies		
Charity workwear	44	635
Sundries	2,149	564
Hall hire	901	627
	<u>3,094</u>	<u>1,826</u>
Charitable activities		
Event costs	30,208	15,508
Travel costs	3,179	854
Donations	2,190	220
Household support grant	12,066	6,040
	<u>47,643</u>	<u>22,622</u>
Support costs		
Management		
Insurance	435	797
Subscriptions	150	210
Staff training	-	227
	<u>585</u>	<u>1,234</u>
Information technology		
Repairs and renewals	1,653	-
	<u>52,975</u>	<u>25,682</u>
Total resources expended	52,975	25,682
Net income	<u>18,022</u>	<u>14,037</u>

This page does not form part of the statutory financial statements