



# **Autism Family Support Oxfordshire**

**Unaudited Financial Statements  
and Annual Report  
for the year ended  
31 March 2023**

**Abingdon Community Support Service  
Crabtree Place, off Audlett Drive,  
Abingdon, Oxon OX14 3GD**

**Registered charity: 276494**

**Website: [www.afso.org.uk](http://www.afso.org.uk)**



## **Contents**

The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2023.

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The Trustees are pleased to present their report for the year ended 31 March 2023 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- |                                 |   |
|---------------------------------|---|
| a) About Us                     | e) Financial Review                             |
| b) Principal Activities         | f) Governance, the Board and Executive Officers |
| c) Our Strategy                 | g) Statement of the Trustees' Responsibilities  |
| d) Achievements and Performance |   |

### **a) About Us**

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 5 full-time members of staff, 7 part-time, 4 sessional staff supported by 24 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

### **b) Principal Activities**

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via monthly email bulletins, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

Our training programme during the year for parent/carers included:

- Challenging Behaviour and Autism - a six-week course for parent/carers who experience challenging behaviour by their child or children at home; and
- Bespoke training for corporate and public sector organisations.

For young people we provide 3 weekly youth groups for 8-21 year olds, Summer and Easter holiday activities for 8-17 year olds and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

We also train and support young adults to join our training team as Experts By Experience. They provide valuable first-hand experience of living with autism.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care Partnership Learning Disability and Autism Subgroup and the Disabled Children Safeguarding group.

### **Public Benefit**

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

### **c) Our Strategy**

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

### **d) Achievements and Performance**

#### **Key financial performance indicators**

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

#### **Review of activities**

The charity continually reviews its activities and gathers feedback from service users and others.

The year to 31 March 2023 has been a successful one for the charity with the continued growth of income through grants and an upturn in voluntary income too. AFSO continues to provide a service that is highly

commendable and extremely cost effective compared to the income it receives. Providing a range of family support services as well as continuing to run the highly successful and well-regarded youth groups and holiday activities.

During 23/24, The Trustees are agreeing a new set of strategic activities, which concentrate on these 3 strands of its work and reducing the training provision following the loss of funding in this area.

### **Investment policy and performance**

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

## **e) Financial Review**

### **Financial review**

Due to the success in raising grants in 22/23 to support our work and carry out new projects, turnover increased by 8.5% from last year to £282,724 and the Charity made a large surplus by its normal standards for the year of £70,119 following a surplus in the previous year of £1,168. The increase in surplus results from grants received in the latter part of the year, which will be spent in 23/24, when the Trustees expect an almost corresponding deficit.

Net assets total £102,760 up from the £32,641 last year as a result of the grants received towards the end of 22/23. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves have risen from £8,627 to £21,415 and represent 1.2 month's total expenditure (2022: under 1 month's expenditure). This remains low, but most activities only take place after income has been confirmed and the Charity continues to work towards the level of free reserves rising in future years. The has a reserves policy that sets the aim of 3 month's free reserves and are moving towards this target while ensuring that were there a downturn in income the Charity could continue to operate while it addressed the situation.

### **Going concern review**

The Charity like many others is facing a challenging environment, particularly with local government finances continuing to be tight. In addition, the level of grant income in 21/22 and 22/23 will be difficult to sustain in 23/24 and there is a real possibility of a reduction in voluntary income as a result of the cost of living situation, which may also see the charity's operating costs rise. The Charity has had a 7 year contract with Oxfordshire County Council to fund youth groups, family support and holiday activities. This was retendered during 23/24 and on awarding tender bids recently, the local authority has notified bidders of a decision to only fund holiday activities in the coming 3 years. The Trustees have, however, reviewed the financial sustainability of the charity have considered expected cashflows for 18 months after the date of signing of these accounts. As future funding is uncertain, they have also stress-tested the cashflow based on a number of scenarios (including their responses to them) and are satisfied that the charity remains able to meet its obligations and that these accounts should be prepared on a going concern basis.

## **f) Governance, the Board and Executive Officers**

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 7 Trustees during the entire year and these are listed on page 18. There are currently 6 Trustees following the retirement of one of the Trustees in the second half of 2023/34.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial

records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire. The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

#### **g) Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' annual report was approved by the Board of Trustees on 25 April 2024 and is signed on their behalf by:



**Paul Rennard**  
**Interim Chair and Treasurer**

**25 April 2024**

## **Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")**

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2023 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 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.

### **Independent examiner's statement**

I have completed my examination. I can 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 accounts do not accord with those records; or
- the accounts 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 accounts to be reached.



Stuart Harrison FCA

Date: 04 July 2024

For and on behalf of

**Venthams**

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB



## Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2023			31 March 2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income and endowments from</b>					
Donations and legacies	<b>3</b>	26,951	-	26,951	22,822
Grants	<b>3</b>	33,000	111,127	144,127	106,263
Charitable activities	<b>4</b>	1,676	109,890	111,566	131,350
Other trading activities	<b>5</b>	-	-	-	-
Investments		80	-	80	<b>2</b>
<b>Total Income</b>		<b>61,707</b>	<b>221,017</b>	<b>282,724</b>	<b>260,437</b>
<b>Expenditure on:</b>					
Raising funds	<b>3</b>	(3,769)	-	(3,769)	(3,656)
Charitable activities	<b>4</b>	(45,150)	(163,686)	(208,836)	(255,613)
<b>Total expenditure</b>		<b>(48,919)</b>	<b>(163,686)</b>	<b>(212,605)</b>	<b>(259,269)</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net (expenditure)/income for the year</b>		<b>12,788</b>	<b>57,331</b>	<b>70,119</b>	<b>1,168</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>12,788</b>	<b>57,331</b>	<b>70,119</b>	<b>1,168</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		8,627	24,014	<b>32,641</b>	<b>31,473</b>
<b>Total funds carried forward</b>		<b>21,415</b>	<b>81,345</b>	<b>102,760</b>	<b>32,641</b>

## Balance Sheet at 31 March 2023

	Note	31 March 2023		31 March 2022	
		£	£	£	£
<b>Fixed assets</b>					
<b>Tangible assets</b>	<b>10</b>		<b>738</b>		<b>1,807</b>
<b>Current assets</b>					
Debtors	<b>11</b>	3,072		2,664	
Cash at bank and in hand		111,815		60,319	
		<b>114,887</b>		<b>62,983</b>	
<b>Liabilities</b>					
<b>Creditors:</b> Amounts falling due within one year	<b>12</b>	(12,865)		(32,149)	
<b>Net Current assets</b>			<b>102,022</b>		<b>30,834</b>
<b>Total assets less current liabilities</b>			<b>102,760</b>		<b>32,641</b>
<b>Creditors:</b> Amounts falling due after more than one year			-		-
<b>Total net assets</b>			<b>102,760</b>		<b>32,641</b>
<b>Funds of the charity</b>					
Restricted income funds	<b>13,14</b>	81,345		24,014	
Unrestricted funds	<b>13</b>	21,415		8,627	
<b>Total charity funds</b>			<b>102,760</b>		<b>32,641</b>

The financial statements on pages 7 to 17 were approved by the Trustees on 25 April 2024 and signed on their behalf by



**Paul Rennard**  
Interim Chair and Treasurer



**Catherine Hill**  
Vice-chair

The notes on pages 9 to 17 form part of these accounts

## **1. Legal status**

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 18.

## **2. Accounting policies**

### **a) Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern. In arriving at this view, the Trustees have considered the risks presented by the impacts of the COVID-19 pandemic. They have considered a range of scenarios and consider that, having taken account of the these scenarios (including actions that would be taken in response to risks crystallising), the impact of COVID-19 does not create uncertainties around the assessment of the charity as a going concern.

### **b) Significant judgements and estimates**

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

### **c) Income**

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

**d) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**e) Funds**

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

**f) Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- |                                      |         |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment                 | 3 years |

**g) Impairment**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

**h) Debtors and interest receivable**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements for the year ended 31 March 2023

**i) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**k) Taxation**

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

**l) VAT**

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. Expenditure is therefore shown inclusive of VAT.

**m) Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**3. Voluntary income and costs of raising funds**

	31 March 2023			31 March 2022
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
<b>Income:</b>				
Donations and fundraising	16,951	-	16,951	22,822
Legacies	10,000	-	10,000	-
Grants	-	-	-	-
<b>Total income</b>	<b>26,951</b>	<b>-</b>	<b>26,951</b>	<b>22,822</b>
<b>Expenditure:</b>				
Costs of raising funds	(281)	(3,488)	(3,769)	(3,656)
<b>Net funds raised</b>	<b>26,670</b>	<b>(3,488)</b>	<b>23,182</b>	<b>19,166</b>

All of the income and costs above are unrestricted so £nil of the income above is restricted (2022: £nil).

## Notes to the Financial Statements for the year ended 31 March 2023

## 4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2023		31 March 2022	
	Unrestricted	Restricted	Total	£
	£	£	£	£
<b>Income:</b>				
Grants	33,000	111,127	144,127	106,263
Block contracts and other income	1,676	109,890	111,566	131,350
<b>Total Income</b>	<b>34,676</b>	<b>221,017</b>	<b>255,693</b>	<b>237,613</b>
Direct costs	(37,405)	(135,716)	(173,121)	(216,475)
Support costs	(7,745)	(27,970)	(35,715)	(39,138)
<b>Total costs</b>	<b>(45,150)</b>	<b>(163,686)</b>	<b>(208,836)</b>	<b>(255,613)</b>
<b>Net (expenditure)/income</b>	<b>(10,474)</b>	<b>57,331</b>	<b>46,857</b>	<b>(18,000)</b>

The total expenditure on charitable activities can be analysed as follows:

	31 March 2023		31 March 2022	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Staff costs:</b>				
Salaries, NI and pension	42,291	131,379	173,670	203,349
Recruitment, payroll and HR advice	-	2,009	2,009	4,343
Staff training, expenses and other costs	185	941	1,126	1,765
<b>Total staff costs</b>	<b>42,476</b>	<b>134,329</b>	<b>176,805</b>	<b>209,457</b>
<b>Other costs:</b>				
Venue costs – activities	-	6,099	6,099	6,230
Leisure and other costs – activities	-	9,130	9,130	5,641
Venue costs - training	-	-	-	-
Trainer fees and other training costs	-	565	565	1,255
Rent	-	-	-	15,255
Office costs	151	752	903	892
IT and telephone	1,504	7,633	9,137	10,789
Insurance	282	1,433	1,715	1,664
Printing, postage and stationery	168	855	1,023	1,063
Professional fees and other finance costs	394	2,000	2,394	2,288
Depreciation	175	890	1,065	1,079
<b>Total other costs</b>	<b>2,674</b>	<b>29,357</b>	<b>32,031</b>	<b>46,156</b>
<b>Total charitable expenditure</b>	<b>45,150</b>	<b>163,686</b>	<b>208,836</b>	<b>225,613</b>

## Notes to the Financial Statements for the year ended 31 March 2023

**5. Other trading activities**

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. During the year, the charity has received £nil of income from other trading activities (2022: £nil).

**6. Support costs**

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2023	31 March 2022
	£	£
Corporate, finance and governance costs	22,398	23,854
HR and IT costs	12,302	14,295
Depreciation of non-function specific assets	1,069	1,082
<b>Total allocated support costs</b>	<b>35,769</b>	<b>39,231</b>
<b>Allocated to</b>		
Raising funds	54	93
Charitable activities:	35,715	39,138
<b>Total allocated support costs</b>	<b>35,769</b>	<b>39,231</b>

**7. Net income**

Net income is stated after charging/(crediting):

	31 March 2023	31 March 2022
	£	£
Depreciation of tangible fixed assets	1,069	1,082
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,100	2,100
for payroll and other services	804	504

## Notes to the Financial Statements for the year ended 31 March 2023

**8. Employee information**

Employees costs during the year were:

	31 March 2023	31 March 2022
	£	£
<b>Employee Costs</b>		
Wages and salaries	160,871	189,073
Social Security costs	9,640	11,284
Pension costs	6,428	6,269
<b>Total</b>	<b>176,939</b>	<b>206,626</b>

The average number of people employed during the year was:

	31 March 2023	31 March 2022
<b>Total</b>	<b>12</b>	<b>15</b>

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2023	31 March 2022
<b>Total</b>	<b>6</b>	<b>7</b>

No employee received emoluments for the year amounting to more than £60,000 (2022: 0)

**9. Trustees and Executive Officers**

Details of Trustees and the Executive Officer are set on page 18 of these Financial Statements. Trustees do not receive any remuneration and 1 Trustee claimed expenses of £110 during the year (2022: 0 claiming a total of £nil).

The total emoluments received by the Chief Executive Officer was:

	31 March 2023	31 March 2022
	£	£
Salary	43,992	43,130
National insurance	5,070	4,731
Pension contributions	1,888	1,845
<b>Total</b>	<b>50,950</b>	<b>49,706</b>



## Notes to the Financial Statements for the year ended 31 March 2023

## 10. Fixed assets: tangible assets

	31 March 2023		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
<b>Cost:</b>			
At 1 April 2022	-	10,473	10,473
Additions	-	-	-
Disposals	-	-	-
<b>At 31 March 2023</b>	<b>-</b>	<b>10,473</b>	<b>10,473</b>
<b>Accumulated depreciation:</b>			
At 1 April 2022	-	8,666	8,666
Charge for the year	-	1,069	1,069
Disposals	-	-	-
<b>At 31 March 2023</b>	<b>-</b>	<b>9,735</b>	<b>9,735</b>
<b>Net book value:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2023</b>	<b>-</b>	<b>738</b>	<b>738</b>
<b>At 31 March 2022</b>	<b>-</b>	<b>1,807</b>	<b>1,807</b>

## 11. Debtors

	31 March 2023	31 March 2022
	£	£
Due within one year		
Prepayments & Accrued Income	3,072	2,664
<b>Total due within one year</b>	<b>3,072</b>	<b>2,664</b>

## 12. Creditors: Amounts falling due within one year

	31 March 2023	31 March 2022
	£	£
Trade creditors	4,350	-
Taxation and social security	-	4,527
Accruals and deferred income	7,847	8,632
Other creditors	668	18,990
<b>Total Creditors: Amounts falling due within one year</b>	<b>12,865</b>	<b>32,149</b>

Creditors include £3,647 of deferred income (2022: £2,736). This relates to income for Easter activities received before 31 March 2023 but taking place at Easter after the year end. Deferred income amounts of £2,736 have been released from the previous year (2022: £nil)

## Notes to the Financial Statements for the year ended 31 March 2023

## 13. Fund movements

	31 March 2023					
	At 1 April 2022	Income	Expenditure	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
General funds	8,627	61,707	(48,919)	-	-	21,415
<b>Total unrestricted funds</b>	<b>8,627</b>	<b>61,707</b>	<b>(48,919)</b>	-	-	<b>21,415</b>
Restricted funds	24,014	221,017	(163,686)	-	-	81,345
<b>Total funds</b>	<b>32,641</b>	<b>282,724</b>	<b>(212,605)</b>	-	-	<b>102,760</b>

  

	31 March 2022					
	At 1 April 2021	Income	Expenditure	Transfers	Gains and losses	At 31 March 2022
	£	£	£	£	£	£
General funds	2,271	24,948	(18,592)	-	-	8,627
<b>Total unrestricted funds</b>	<b>2,271</b>	<b>24,948</b>	<b>(18,592)</b>	-	-	<b>8,627</b>
Restricted funds	29,202	235,489	(240,677)	-	-	24,014
<b>Total funds</b>	<b>31,473</b>	<b>260,437</b>	<b>(259,269)</b>	-	-	<b>32,641</b>

## 14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2023		31 March 2022	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	738	-	1,807	-
Current assets	25,545	89,342	18,233	44,750
Current liabilities	(4,868)	(7,997)	(11,413)	(20,736)
<b>Total net assets at 31 March 2023</b>	<b>21,415</b>	<b>81,345</b>	<b>8,627</b>	<b>24,014</b>

The charity receives donations and grants that can only be used for specified purposes. Records are kept for each donation or grant given in this way costs allocated to those funds. These can be summarised as follows:

	31 March 2023			
	At 1 April 2022	Income	Costs	At 31 March 2023
	£	£	£	£
Autism activities and training	1,214	109,890	(111,104)	-
Activity co-ordinator post	7,500	-	(7,500)	-
Family practitioner post	-	25,000	(25,000)	-
Family support project	15,300	13,127	(20,082)	8,345
Community outreach project	-	73,000	-	73,000
<b>Total restricted funds</b>	<b>24,014</b>	<b>221,017</b>	<b>(163,686)</b>	<b>81,345</b>

## Notes to the Financial Statements for the year ended 31 March 2023

## 14. Fund assets and liabilities (ctd)

	31 March 2022				
	At 1 April 2021	Income	Costs	Transfers	At 31 March 2022
	£	£	£	£	£
Autism activities and training	(4,798)	146,724	(140,712)	-	1,214
Activity co-ordinator post	9,000	15,000	(16,500)	-	7,500
Family practitioner post	25,000	-	(25,000)	-	-
Family support project	-	73,765	(58,465)	-	15,300
<b>Total restricted funds</b>	<b>29,202</b>	<b>235,489</b>	<b>(240,677)</b>	<b>-</b>	<b>24,014</b>

## 15. Operating leases

The charity has a short-term lease on its offices in Abingdon which ran until 30 September 2022 but there is an informal agreement that this will be extended. There are currently no non-cancellable operating leases for printers and office equipment. Details are set out below:

	31 March 2023			31 March 2022
	Land and buildings	IT and office equipment	Total	
	£	£	£	£
Within one year	-	-	-	7,650
One year or more but less than two years	-	-	-	-
More than two years but less than five years	-	-	-	-
<b>Total operating leases</b>				<b>7,650</b>

## 16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2023 (2022: £nil).

## 17. Related party transactions

A number of the Trustees carry out work or are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

During the year the Trustees made a total of £510 (2022: £360) in donations to the Charity.

**Trustees, Officers and Advisors**

**Principal Office:** Abingdon Community Support Service  
Crabtree Place  
off Audlett Drive  
Abingdon  
OX14 3GD

**Board of Trustees**

Paul Rennard	Interim Chair (from 21 July 2022)	
	Treasurer	
Richard Brooks	Chair (to 21 July 2022)	Resigned 30 October 2023
Catherine Hill	Vice Chair (from 21 July 2022)	
Nick Keene	Secretary	
Marian Roiser		Resigned 19 May 2022
Hayley Ryder		
Sue Sweeney		
Helen Toone		

**Chief Executive Officer**

Gita Lobo

**Accountants:**

Venthams  
Chartered Accountants  
Millhouse  
32 - 38 East Street Rochford  
Essex  
SS4 1DB

**Bankers:**

Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP