



Autism Family Support Oxfordshire

**Unaudited Financial Statements
and Annual Report
for the year ended
31 March 2024**

Registered charity: 276494

Website: 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 2024.

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The Trustees are pleased to present their report for the year ended 31 March 2024 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.

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.

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.

After a number of successful years, the year to 31 March 2024 has been a challenging one for the charity with a downturn in income through grants and reduction in the value of the contract with Oxfordshire County Council from 1 April 2024 following a retender. This has been partially offset through an increase in voluntary income. 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.

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 reduction in the number of grants obtained in 23/24 to support our work and carry out new projects following a successful year in 22/23, turnover decreased by 33% from last year to £188,436 and the Charity made a deficit for the year of £31,499 following a larger than normal surplus in the previous year of £70,119. The deficit results from grants received in the latter part of 22/23, which were spent in 23/24. This was an outcome that the Trustees expected last year.

Net assets total £71,261 down from the £102,760 last year as a result of spending the grants received towards the end of 23/24. 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 £21,415 to £61,261 and represent 3.3 month's total expenditure (2023: 1.2 month's expenditure). This improvement is encouraging and while the level is higher than recent years it remains lower than would be ideal, 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 Charity has a reserves policy that sets the aim of 3 month's free reserves and for the first time, the Charity has met the target. Trustees continue to monitor the situation to ensure 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 22/23 has proved to 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 situation of the charity, have considered expected cashflows and, as future funding is uncertain, have looked at cashflows based on a worst case scenario. They are satisfied that the charity remains able to meet its obligations and that it is appropriate that the 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 and these are listed on page 18. During the year the number of Trustees has fluctuated between 6 and 8 as a result of occasional resignations and appointments.

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.

Trustees' Annual Report

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 17 January 2025 and is signed on their behalf by:



Liz Hickingbotham
Chair

17 January 2025

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 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 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: 29 January 2025

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 2024		31 March 2023	
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	28,212	-	28,212	26,951
Grants	3,4	30,073	10,000	40,073	144,127
Charitable activities	4	1,403	118,374	119,777	111,566
Other trading activities	5	-	-	-	-
Investments		374	-	374	80
Total Income		60,062	128,374	188,436	282,724
Expenditure on:					
Raising funds	3	(3,697)	-	(3,697)	(3,769)
Charitable activities	4	(16,519)	(199,719)	(216,238)	(208,836)
Total expenditure		(20,216)	(199,719)	(219,935)	(212,605)
Net gains/(losses) on investments		-	-	-	-
Net (expenditure)/income for the		39,846	(71,345)	(31,499)	70,119
Transfers between funds		-	-	-	-
Net movement in funds		39,846	(71,345)	(31,499)	70,119
Reconciliation of funds:					
Total funds brought forward		21,415	81,345	102,760	32,641
Total funds carried forward		61,261	10,000	71,261	102,760

Balance Sheet at 31 March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		99		738
Current assets					
Debtors	11	970		3,072	
Cash at bank and in hand		78,654		111,815	
		79,624		114,887	
Liabilities					
Creditors: Amounts falling due within one year	12	(8,462)		(12,865)	
Net Current assets			71,162		102,022
Total assets less current liabilities			71,261		102,760
Creditors: Amounts falling due after more than one year			-		-
Total net assets			71,261		102,760
Funds of the charity					
Restricted income funds	13,14	10,000		81,345	
Unrestricted funds	13	61,261		21,415	
Total charity funds		71,261		102,760	

The financial statements on pages 7 to 17 were approved by the Trustees on 17 January 2025 and signed on their behalf by



Liz Hickingbotham
Chair



Paul Rennard
Treasurer

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 have reviewed the financial situation of the charity, have considered expected cashflows and, as future funding is uncertain, have looked at cashflows based on a worst case scenario. They are satisfied that the charity remains able to meet its obligations and that it is appropriate that the accounts should be prepared on a going concern basis.

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 2024

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 2024		31 March 2023
	Income and direct costs	Support costs	Total income and costs
	£	£	£
Income:			
Donations and fundraising	28,212	-	28,212
Legacies	-	-	-
Grants	-	-	-
Total income	28,212	-	28,212
Expenditure:			
Costs of raising funds	(216)	(3,481)	(3,697)
Net funds raised	27,996	(3,481)	24,515

All of the income and costs above are unrestricted so £nil of the income above is restricted (2023: £nil).

Notes to the Financial Statements for the year ended 31 March 2024

4. Charitable activities

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

	31 March 2024		31 March 2023	
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	30,073	10,000	40,073	144,127
Block contracts and other income	1,403	118,374	119,777	111,566
Total Income	31,476	128,374	159,850	255,693
Direct costs	(15,002)	(181,823)	(196,825)	(188,899)
Support costs	(1,517)	(17,896)	(19,413)	(19,937)
Total costs	(16,519)	(199,719)	(216,238)	(208,836)
Net (expenditure)/income	14,957	(71,345)	(56,388)	46,857

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

	31 March 2024		31 March 2023	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	15,002	167,669	182,671	173,670
Recruitment, payroll and HR advice	-	2,429	2,429	2,009
Staff training, expenses and other costs	129	1,320	1,449	1,126
Total staff costs	15,131	171,418	186,549	176,805
Other costs:				
Venue costs – activities	-	5,503	5,503	6,099
Leisure and other costs – activities	-	8,651	8,651	9,130
Venue costs - training	-	-	-	-
Trainer fees and other training costs	-	-	-	565
Rent	35	354	389	-
Office costs	82	840	922	903
IT and telephone	778	7,928	8,706	9,137
Insurance	164	1,671	1,835	1,715
Printing, postage and stationery	45	454	499	1,023
Professional fees and other finance costs	227	2,320	2,547	2,394
Depreciation	57	580	637	1,065
Total other costs	1,388	28,301	29,689	32,031
Total charitable expenditure	16,519	199,719	216,238	208,836

Notes to the Financial Statements for the year ended 31 March 2024

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 (2023: £nil).

6. Support costs

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

	31 March 2024	31 March 2023
	£	£
Corporate, finance and governance costs	6,241	6,566
HR and IT costs	12,584	12,302
Depreciation of non-function specific assets	637	1,069
Total allocated support costs	19,462	19,937
Allocated to		
Raising funds	49	54
Charitable activities:	19,413	19,883
Total allocated support costs	19,462	19,937

7. Net income

Net income is stated after charging/(crediting):

	31 March 2024	31 March 2023
	£	£
Depreciation of tangible fixed assets	637	1,069
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,202	2,100
for payroll and other services	1,224	804

Notes to the Financial Statements for the year ended 31 March 2024

8. Employee information

Employees costs during the year were:

	31 March 2024	31 March 2023
	£	£
Employee Costs		
Wages and salaries	169,029	160,871
Social Security costs	9,702	9,640
Pension costs	6,107	6,428
Total	184,838	176,939

The average number of people employed during the year was:

	31 March 2024	31 March 2023
Total	12	12

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

	31 March 2024	31 March 2023
Total	5	6

No employee received emoluments for the year amounting to more than £60,000 (2023: 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 £119 during the year (2023: 1 claiming a total of £110).

The total emoluments received by the Chief Executive Officer was:

	31 March 2024	31 March 2023
	£	£
Salary	47,650	43,992
National insurance	5,320	5,070
Pension contributions	2,036	1,888
Total	55,006	50,950

Notes to the Financial Statements for the year ended 31 March 2024

10. Fixed assets: tangible assets

	31 March 2024		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2023	-	10,473	10,473
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	-	10,473	10,473
Accumulated depreciation:			
At 1 April 2023	-	9,735	9,735
Charge for the year	-	639	639
Disposals	-	-	-
At 31 March 2024	-	10,374	10,374
Net book value:	-		
At 31 March 2024	-	99	99
At 31 March 2023	-	738	738

11. Debtors

	31 March 2024	31 March 2023
	£	£
Due within one year		
Prepayments & Accrued Income	970	3,072
Total due within one year	970	3,072

12. Creditors: Amounts falling due within one year

	31 March 2024	31 March 2023
	£	£
Trade creditors	2,922	4,350
Taxation and social security	-	-
Accruals and deferred income	4,757	7,847
Other creditors	783	668
Total Creditors: Amounts falling due within one year	8,462	12,865

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

Notes to the Financial Statements for the year ended 31 March 2024

13. Fund movements

	31 March 2024					At 31 March 2024
	At 1 April 2023	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	21,415	60,062	(20,216)	-	-	61,261
Total unrestricted funds	21,415	60,062	(20,216)	-	-	61,261
Restricted funds	81,345	128,374	(199,719)	-	-	10,000
Total funds	102,760	188,436	(219,935)	-	-	71,261

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

14. Fund assets and liabilities

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

	31 March 2024		31 March 2023	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	99	-	738	-
Current assets	67,069	12,555	25,545	89,342
Current liabilities	(5,907)	(2,555)	(4,868)	(7,997)
Total net assets at 31 March 2024	61,261	10,000	21,415	81,345

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 2024			
	At 1 April 2023	Income	Costs	Transfers
	£	£	£	£
Autism activities and support	-	118,374	(118,374)	-
Family support project	8,345	-	(8,345)	-
Community outreach project	73,000	-	(73,000)	-
Youth Group running costs	-	10,000	-	-
Total restricted funds	81,345	128,374	(199,719)	-

Notes to the Financial Statements for the year ended 31 March 2024

14. Fund assets and liabilities (ctd)

	31 March 2023				
	At 1 April 2022	Income	Costs	Transfers	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
Total restricted funds	24,014	221,017	(163,686)	-	81,345

15. Operating leases

The charity had a short-term lease on its offices in Abingdon which ran until 30 September 2023 which was extended to July 2024 through an informal agreement when the lease ended. There are currently no non-cancellable operating leases for printers and office equipment.

16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2024 (2023: £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 (2023: £510) in donations to the Charity.

Trustees, Officers and Advisors

Principal Office:
(at 31 March 2024)

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

Board of Trustees

Liz Hickingbotham
Paul Rennard

Chair (from 25 July 2024)
Interim Chair (to 25 July 2024)
Treasurer
Vice Chair
Secretary

Appointed 3 May 2024

Catherine Hill
Nick Keene
Richard Brooks
Hayley Ryder
Sue Sweeney
Helen Toone
Simon Tyrell

Resigned 30 October 2023

Resigned 17 October 2024

Appointed 31 July 2024

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