

Acorns for Autism

Annual Report

For the year ended 31 December 2024

Registered Charity Commission for Northern Ireland NC100194

**Noel Conn & Company
Chartered Accountants**

Acorns for Autism

Annual Report for the year ended 31 December 2024

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Trustees and other information

Trustees

Mrs Joanne Eileen Maguire
Mrs Patricia Celene McGaffin
Miss Helena Kearns

Secretary

Mrs Joanne Eileen Maguire

Contact Details

Mrs Joanne Eileen Maguire
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Reporting Accountants

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County Armagh
BT61 7LA

Bankers

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P.O. Box 183
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Belfast
BT1 6JS

Charity Commission Northern Ireland Number

NC100194

Trustees' report for the year ended 31 December 2024

The trustees, who are also directors present their report and the unaudited financial statements for the year ended 31 December 2024.

Structure, governance and management

The charity is an unincorporated body, and is registered as a charity for tax purposes with HM Revenue and Customs. The charity is under the control of the Trustees as detailed out in the charity constitution. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 22 May 2014.

Organisation

The Trustees who have served during the year are detailed out on page 2.

Public Benefit

The Trustees believe that both our purposes and the activities undertaken in this last financial year satisfy elements of the public benefit requirement. The Statement of Financial Activities for the year ended 31 December 2024 shows income of £1,895 and costs of £1,155 giving a surplus of £740.

Statement of Public Benefit

Liaising with SHSCT to ensure enhancement and development of the services provided by SHSCT for people on the autistic spectrum. This will be demonstrated by the services provided by the SHSCT that will have been enhanced by this group and other provisions that will have been developed by the group for the benefit of those with ASD and their families. There will also be the increased awareness, knowledge and understanding of ASD within the local communities of the SHSCT area. There will be no harm flowing. The benefit is for people with autism and their families who are directly affected by ASD, and the wider communities within the SHSCT area who will be able to expand their awareness, knowledge and understanding of autism and the challenges it presents. There will be no private benefit. Improvement in understanding of autism and the challenges that this presents to those on the spectrum and the provision of information on interacting and working with someone who is on the spectrum. This will be demonstrated by the services provided by the SHSCT that will have been enhanced by this group and other provisions that will have been developed by the group for the benefit of those with ASD and their families. There will also be the increased awareness, knowledge and understanding of ASD within the local communities of the SHSCT area. There will be no harm flowing. The benefit is for people with autism and their families who are directly affected by ASD, and the wider communities within the SHSCT area who will be able to expand their awareness, knowledge and understanding of autism and the challenges it presents. There will be no private benefit.

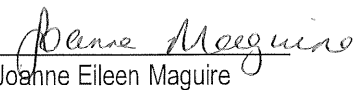
Objectives and Activities

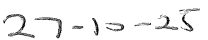
We are a recently formed group of parents, carers and services users. We meet on a monthly basis and are currently developing promotional material, eg. logo, website and flyers. Our main project at present is the development of an outdoor space at The Acorns Centre for Autism. This will be a unique ASD friendly environment, the first of its kind, and will be accessible to everyone. In order to achieve this, we will need to source what funding opportunities are available.

Financial Review and Reserves

The principal sources of income are from fundraising, donations and collections. The financial statements show a surplus for the year of £740.

By order of the Trustees


Joanne Eileen Maguire
Trustee


Date

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards has been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Accountants

A resolution to re-appoint the Accountants, Noel Conn & Company, will be proposed at the annual general meeting.

By order of the Trustees


Joanne Eileen Maguire
Trustee

27-10-25
Date

Independent accountants' report on the unaudited accounts to the trustees of Acorns for Autism.

We report on the accounts of Acorns for Autism for the year ended 31 December 2024, which are set out on pages 7 to 11.

Respective responsibilities of charity trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having being satisfied that the charity is not subject to audit, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of independent accountants' report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- That accounting records were not kept in accordance with Charities Act (NI) 2008
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act (NI) 2008 and with the methods and principles of the 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
- That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Noel Conn & Company

Chartered Accountants

7 Seven Houses

English Street

Armagh

BT61 7LA

27 October 2025

Statement of Financial Activities for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
<u>Incoming Resources:</u>					
Voluntary income					
Donations		755	-	755	-
Grants Received	2	-	-	-	-
Other income	3	-	-	-	-
Activities to Generate Funds					
Fundraising Events		1,140	-	1,140	160
Total Incoming Resources		1,895	-	1,895	160
<u>Resources Expended:</u>					
Charitable Activities					
Charitable Donations	4	-	-	-	-
Administration Costs	5	120	-	120	224
Establishment Costs	6	-	-	-	353
Other Costs	7	1,035	-	1,035	1,337
Total Resources Expended		1,155	-	1,155	1,914
Net Income/(Expenditure) for the year	10	740	-	740	(1,754)
Gross Transfers between funds		-	-	-	-
Net Income/(Expenditure) for the year		740	-	740	(1,754)
Reconciliation of Funds					
Total funds brought forward		1,382	-	1,382	3,136
Total Funds to Carry Forward		2,122	-	2,122	1,382

Statement of Financial Position as at 31 December 2024

Employment of Capital	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Tangible Assets		-	-	-	-
Current Assets					
Cash at Bank and in Hand		2,460	-	2,460	1,894
		<u>2,460</u>	<u>-</u>	<u>2,460</u>	<u>1,894</u>
Current Liabilities					
Creditors: falling due within one year	8	338	-	338	512
		<u>338</u>	<u>-</u>	<u>338</u>	<u>512</u>
Net Current Assets		2,122	-	2,122	1,382
Total Assets Less Current Liabilities		<u>2,122</u>	<u>-</u>	<u>2,122</u>	<u>1,382</u>
Funds					
Unrestricted Funds	9			2,122	1,382
Restricted Funds	9			-	-
				<u>2,122</u>	<u>1,382</u>

We approve these accounts on behalf of the Trustees and confirm that we have made available all relevant records and information required for their preparation

Barrie Maguire
Trustee

27-10-25
Date

The notes on pages 9 - 11 form part of these accounts.

Notes to the financial statements for the year ended 31 December 2024

1. Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards. A summary of the more important accounting policies is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention.

Incoming resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rat to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the Statement of Financial Activities over the related asset's useful life. Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred.

2. Grants Received

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Grant	-	-	-	-
	-	-	-	-

3. Other Income

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Collections	-	-	-	-
	-	-	-	-

4. Charitable Donations

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Donations	-	-	-	-
	-	-	-	-

5. Administration Costs

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Accountancy	120	-	120	174
Computer	-	-	-	50
General Expenses	-	-	-	-
	120	-	120	224

6. Establishment Costs

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Insurance	-	-	-	353
	-	-	-	353

7. Other Direct Costs

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Bank Interest & Charges	70	-	70	67
Event costs	965	-	965	1,270
	1,035	-	1,035	1,337

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accountancy	150	324
Sensory Garden Creditor	188	188
	<u>338</u>	<u>512</u>

9. Movement In Funds

	At the 01/01/2024	Movement In Funds	Transfers in/(out)	Transfers In Funds	At the 31/12/2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	1,382	740	-	-	2,122
Restricted Funds					
Restricted Fund	-	-	-	-	-
Total Funds	<u>1,382</u>	<u>740</u>	<u>-</u>	<u>-</u>	<u>2,122</u>

10. Net Movement in Funds, included in the above are follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted Funds			
General Fund	1,895	(1,155)	740
Restricted Funds			
Restricted	-	-	-
Total Funds	<u>1,895</u>	<u>(1,155)</u>	<u>740</u>

11. Employee Information

The charity does not currently have any employees.

12. Trustees' Remuneration and Benefits

No trustee received any remuneration during the year ended 31 December 2024 (2023–Nil).

No Trustee received any reimbursement for approved expenses incurred in connection with the charity.