

**Charity registration number NIC100511**

**Company registration number NI611939 (Northern Ireland)**

**COS FOR AUTISM FAMILIES LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# **COS FOR AUTISM FAMILIES LIMITED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Louise Brown Amy Campbell Caroline Campbell Eugene McLaughlin Aoibheann Sims
<b>Charity number</b>	NIC100511
<b>Company number</b>	NI611939
<b>Registered office</b>	17A Springtown Road Springtown Industrial Estate Derry BT48 0LY
<b>Independent examiner</b>	PFS & Partners 16 Main Street Limavady BT49 0EU
<b>Bankers</b>	Danske Bank Small Business Donegal Square West Belfast BT1 6JS

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# COS FOR AUTISM FAMILIES LIMITED

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

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# **COS FOR AUTISM FAMILIES LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "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**

COS for Autism Families Limited is a support group for families going through assessment for ASD and those with a diagnosis with ASD. We currently offer support to families from Derry/Londonderry, Limavady, Strabane, Letterkenny and Buncrana.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

COS continue to support families and children through a varied programme. This past year was an exciting and pivotal year for COS as we were able to host our activities in our new purpose-built building. This has provided us with the ability to offer a more expansive programme and gives our families a base to feel cared for and supported. It has been invaluable in facilitating our activities, coffee mornings and training. At our new centre we continue to offer a resource bank of visual aids that include communication and behavioural aids, but now includes the use of sensory rooms, art room, great hall and kitchen. Work continues on the upper floor of the centre where we plan to create a computer suite and activity zone for our older members. We were also able to recruit a new Play therapist and support worker which was grant funded and opened up more doors for our services.

This past year was an exciting and pivotal year for COS as we were able to host our activities in our new purpose-built building. This has provided us with the ability to offer a more expansive programme and gives our families a base to feel cared for and supported. It has been invaluable in facilitating our activities, coffee mornings and training. At our new centre we continue to offer a resource bank of visual aids that include communication and behavioural aids, but now includes the use of sensory rooms, art room, great hall and kitchen. Work continues on the upper floor of the centre where we plan to create a computer suite and activity zone for our older members. We were also able to recruit a new Play therapist and support worker which was grant funded and opened up more doors for our services.

#### **Financial review**

The net outgoing expenditure for the period was (£20,281). The Company reserves at the year end were £136,476 (2022 - £156,757) of which £14,062 relates to unrestricted funds (not including unrestricted fixed assets). The trustees aim to have reserves covering at least three months expenditure at any given time.

The full results are set out in the account which form part of this report.

#### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# COS FOR AUTISM FAMILIES LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Plans for future periods

COS are committed to providing an invaluable service to families and children of ASD.

The main focus for 2023/24 is to continue using the new centre for our families to avail of a safe, non-judgemental environment, develop our family's knowledge and understanding to enable a brighter future for all our families.

We will again be hosting a winter wonderland in December at the COS centre, where families will be able to attend small group sessions to see Santa; have their picture taken and take part in activities. This will appeal to children of all ages, and the social area for older children will be an incredible addition to the services we can offer as a charity.

Over the coming year COS will be providing the following and more:

An amazing Summer Programme, Group Projects for the children consisting of play therapy sessions, music therapy, art therapy, play therapy, balance ability bike riding lessons, IT skills course, Yoga and Gym sessions; and of course, will continue our very popular sensory cinema outings and sensory swimming sessions.

We also have more mental health wellness courses, spa days and treatment sessions hosted in the centre, plus other social outings planned for the coming year and additional support for our parents through training.

We would like to thank all those who have donated to COS for Autism Families over the past number of years for your continued support.

We would also like to thank our grant providers who have enabled us to finish our new centre and develop a planned programme of works for the coming years. In particular we would like to thank The Lottery Foundation, The Community Foundation, The Education authority, Halifax, and Derry City Council, The Danny Quigley Fund, Percy Bilton Fund, Gosling Fund.

### Structure, governance and management

The Charity is a company limited by guarantee and does not have any share capital. The company is governed and managed by the board of directors.

The board of directors carry out their governance role throughout the year by way of meetings on a monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Louise Brown  
Amy Campbell  
Caroline Campbell  
Eugene McLaughlin  
Aoibheann Sims

The trustees' report was approved by the Board of Trustees.

DocuSigned by:  
  
448846111A354F5...  
Amy Campbell  
Trustee

DocuSigned by:  
  
1875212174F6494...  
Caroline Campbell  
Trustee

29 March 2024

# COS FOR AUTISM FAMILIES LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COS FOR AUTISM FAMILIES LIMITED

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I report to the trustees on my examination of the financial statements of COS for Autism Families Limited (the Charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 (the 2006 Act). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 65 of the 2008 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

DocuSigned by:

*PFS & Partners*

65368107E73E439

**PFS & Partners**

16 Main Street  
Limavady  
BT49 0EU

Dated: 29 March 2024

# COS FOR AUTISM FAMILIES LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	11,790	103,123	114,913	13,948	110,261	124,209
Other trading activities	4	337	-	337	117	-	117
Investments	5	-	-	-	18	-	18
<b>Total income</b>		12,127	103,123	115,250	14,083	110,261	124,344
Charitable activities	6	14,299	121,232	135,531	11,118	41,080	52,198
<b>Net income/(expenditure)</b>		(2,172)	(18,109)	(20,281)	2,965	69,181	72,146
Transfers between funds		10,498	(10,498)	-	31,840	(31,840)	-
<b>Net movement in funds</b>		8,326	(28,607)	(20,281)	34,805	37,341	72,146
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		95,661	61,096	156,757	60,856	23,755	84,611
<b>Fund balances at 31 March 2023</b>		103,987	32,489	136,476	95,661	61,096	156,757

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# COS FOR AUTISM FAMILIES LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		89,925		84,088
<b>Current assets</b>					
Debtors	12	4,106		3,378	
Cash at bank and in hand		50,526		80,992	
		54,632		84,370	
<b>Creditors: amounts falling due within one year</b>	13	8,081		11,701	
Net current assets			46,551		72,669
<b>Total assets less current liabilities</b>			136,476		156,757
<b>The funds of the Charity</b>					
Restricted income funds	14	32,489		61,096	
Unrestricted funds		103,987		95,661	
		136,476		156,757	

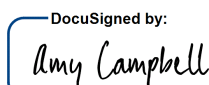
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29 March 2024

DocuSigned by:  
  
 448846111A354F5...  
 Amy Campbell  
 Trustee

DocuSigned by:  
  
 1875212474F6494...  
 Caroline Campbell  
 Trustee

Company registration number NI611939 (Northern Ireland)

# **COS FOR AUTISM FAMILIES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1 Accounting policies**

##### **Charity information**

COS for Autism Families Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 17A Springtown Road, Springtown Industrial Estate, Derry, BT48 0LY.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### 1.5 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 are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Fixtures and fittings	20% straight line
Equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	11,790	4,233	16,023	13,948	2,670	16,618
Grant income	-	98,890	98,890	-	107,591	107,591
	<u>11,790</u>	<u>103,123</u>	<u>114,913</u>	<u>13,948</u>	<u>110,261</u>	<u>124,209</u>

#### Grants receivable for core activities

Community Foundation NI	-	-	-	-	43,633	43,633
Lottery Foundation	-	81,670	81,670	-	34,565	34,565
Garfield Weston	-	-	-	-	5,000	5,000
Beatrice Laing Trust	-	-	-	-	2,500	2,500
Education Authority	-	-	-	-	9,893	9,893
B & Q Foundation	-	-	-	-	5,000	5,000
Halifax Foundation	-	-	-	-	5,000	5,000
Arnold Clarke	-	-	-	-	750	750
Black Santa	-	-	-	-	750	750
Douglas After Foundation	-	-	-	-	500	500
Other	-	17,220	17,220	-	-	-
	<u>-</u>	<u>98,890</u>	<u>98,890</u>	<u>-</u>	<u>107,591</u>	<u>107,591</u>

#### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>337</u>	<u>117</u>

#### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>-</u>	<u>18</u>

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Expenditure on charitable activities

	Centre costs and activities 2023 £	Centre costs and activities 2022 £
<b>Direct costs</b>		
Staff costs	32,685	11,532
Depreciation and impairment	6,816	5,780
Rent	12,000	12,000
Light & heat	4,584	2,500
Repairs and maintenance	512	987
Insurance	1,318	1,250
Legal & professional	1,366	(134)
Telephone and internet	643	703
Other office expenses	3,095	1,597
Bank charges	109	123
Subscriptions	100	17
Activity costs	71,363	15,027
	<u>134,591</u>	<u>51,382</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	940	816
	<u>135,531</u>	<u>52,198</u>
<b>Analysis by fund</b>		
Unrestricted funds	14,299	11,118
Restricted funds	121,232	41,080
	<u>135,531</u>	<u>52,198</u>

### 7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	940	816
<b>Analysed between:</b>		
Charitable activities	940	816

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
2	1
<u>2</u>	<u>1</u>

### Employment costs

	2023 £	2022 £
Wages and salaries	32,227	11,532
Other pension costs	458	-
	<u>32,685</u>	<u>11,532</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	64,595	27,143	5,017	96,755
Additions	11,624	1,029	-	12,653
	<u>76,219</u>	<u>28,172</u>	<u>5,017</u>	<u>109,408</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	1,733	6,887	4,047	12,667
Depreciation charged in the year	1,524	4,952	340	6,816
	<u>3,257</u>	<u>11,839</u>	<u>4,387</u>	<u>19,483</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>72,962</u>	<u>16,333</u>	<u>630</u>	<u>89,925</u>
At 31 March 2022	<u>62,862</u>	<u>20,256</u>	<u>970</u>	<u>84,088</u>

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,625	1,355
Prepayments and accrued income	2,481	2,023
	<u>4,106</u>	<u>3,378</u>

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	460	1,513
Trade creditors	6,062	3,498
Other creditors	-	5,010
Accruals and deferred income	1,559	1,680
	<u>8,081</u>	<u>11,701</u>

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Swimming	1,564	4,233	(2,260)	-	3,537
Small Capital Expenditure	750	-	-	(750)	-
Community Foundation NI	38,878	-	(31,416)	-	7,462
Lottery Foundation - Be Ausome	19,904	81,670	(83,473)	-	18,101
Edward Gosling Foundation	-	4,000	-	(4,000)	-
Percy Bilton Fund	-	5,748	-	(5,748)	-
The Danny Quigley Fund	-	5,000	(4,083)	-	917
Jessies Fund	-	2,472	-	-	2,472
	<u>61,096</u>	<u>103,123</u>	<u>(121,232)</u>	<u>(10,498)</u>	<u>32,489</u>

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Restricted funds (Continued)

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Rent	7,196	-	(7,196)	-	-
Running costs	9,128	-	(7,864)	(1,264)	-
Building work and flooring	6,880	18,000	-	(24,880)	-
Covid PPE	219	-	-	(219)	-
Swimming	332	2,670	(1,438)	-	1,564
Summer Scheme	-	10,643	(10,643)	-	-
Small Capital Expenditure	-	750	-	-	750
Community Foundation NI	-	43,633	(855)	(3,900)	38,878
Lottery Foundation - Be Ausome	-	34,565	(13,084)	(1,577)	19,904
	<u>23,755</u>	<u>110,261</u>	<u>(41,080)</u>	<u>(31,840)</u>	<u>61,096</u>

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	95,661	12,127	(14,299)	10,498	103,987
	<u>95,661</u>	<u>12,127</u>	<u>(14,299)</u>	<u>10,498</u>	<u>103,987</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	60,856	14,083	(11,118)	31,840	95,661
	<u>60,856</u>	<u>14,083</u>	<u>(11,118)</u>	<u>31,840</u>	<u>95,661</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	89,925	-	89,925
Current assets/(liabilities)	14,062	32,489	46,551
	<u>103,987</u>	<u>32,489</u>	<u>136,476</u>

# COS FOR AUTISM FAMILIES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>			
Tangible assets	84,088	-	84,088
Current assets/(liabilities)	11,573	61,096	72,669
	<u>95,661</u>	<u>61,096</u>	<u>156,757</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).