

Charity registration number NIC100511 (Northern Ireland)

Company registration number NI611939

COS FOR AUTISM FAMILIES LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COS FOR AUTISM FAMILIES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Louise Brown
Amy Campbell
Caroline Campbell
Eugene McLaughlin
Aoibheann Sims

Charity number (Northern Ireland)

NIC100511

Company number

NI611939

Registered office

17A Springtown Road
Springtown Industrial Estate
Derry/Londonderry
BT48 0LY

Independent examiner

PFS & Partners
16 Main Street
Limavady
BT49 0EU

Bankers

Danske Bank
Small Business
Donegal Square West
Belfast
BT1 6JS

COS FOR AUTISM FAMILIES LIMITED

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COS FOR AUTISM FAMILIES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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

The number of registrations for COS continues to grow, and the charity continues to support these families and children through a varied programme. This past year was very busy and successful as our support staff executed an exciting programme, most of which, we were able to host in our new purpose-built building. At our centre we continue to offer a resource bank of visual aids that include communication and behavioural aids, but now also includes the use of sensory rooms, art room, great hall and kitchen. Work has progressed on the upper floor of the centre where we are implementing a computer suite and activity zone for our older members. This space is looking incredible and promises to be a hit with our teens and young adults.

We kicked the year off in April with a full Easter programme including a cinema trip, extreme jump facilities and a teddy bear workshop. April also saw the introduction of some exciting new activities such as Rugby, Soccer and Gymnastics. In addition to this we were able to offer a new toddler specific programme at the centre for Messy Play.

There were some incredible fundraising events held at the start of this year; A disco held in Limavady Football Club and a Casino night hosted in the Waterfoot Hotel. May continued to go from strength to strength as we launched our new Teens AWETISM programme. This will run until May 2025 and will focus on our kids aged 11+.

For our parents and carers we launched our new Carers Project which will also run until May 2025 and will focus on providing new training opportunities and offering wellbeing sessions.

For our children we continue to offer a weekly swimming programme throughout the year to both provide swimming lessons and also encourage those afraid of the water to splash and relax, in a controlled environment, with qualified instructors. This private sensory swimming session in Foyle Arena has been in high demand so we have somewhat amended our swimming blocks so that our families are allocated a 12-week block and these are rotated to ensure that those on our ever-growing waiting list were all able to get a turn to participate. This was extremely important to us to be inclusive of new families joining our group so that they get the benefit of all our resources. The response has been very positive. Our Autism adjusted cinema showings remain very popular. Short programmes in music therapy, drama and sporting activities are run according to funding availability and all activities can be booked through our app on a first come first served basis which gives fair opportunity to everyone.

This 2023 summer scheme kicked off earlier this year on July 3rd and continued throughout the summer with a wide variety of activities to appeal to a broad range of age and ability. This was our busiest full packed summer scheme to date. This included horse riding, driving lessons, movies, play sessions and go-karting. Most importantly, we were able to offer stay and play sessions in our centre with our sensory rooms. The feedback we received from the summer scheme was incredible for our committee as our families reported that for many, it was the highlight of their summer.

COS FOR AUTISM FAMILIES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

September brought back routine for our families but it also brought about a jam-packed schedule including play therapy, rugby, fitness classes, swim sessions, music therapy, and jo jingles, with the carer events matching the frequency of the young people events. This momentum continued throughout October and November.

November offered excitement for our charity as our long standing and hard working Chairperson David Campbell was featured on the BBC One Show 'One Big Thank You'. David works tirelessly for COS and it was fitting to see that effort recognised on a national platform.

In December we attended a parent support morning at a local school, hosted a Christmas Craft fair and also once again this year, we were delighted to offer our own Santa's Grotto for our families. Families were able to book time blocks on our booking app. This included siblings and with numbers restricted in each session this gave an amazing relaxed Santa experience for each child.

The new year came and our weekly programmes continued, but we also attended the Autism Support Café to promote our presence and increase our reach in the community.

We also, as a group strive in raising Autism Awareness within our community and beyond with our outreach programme in Limavady (COS Roe Valley). We hope to continue to offer our services and more to the growing Autism community.

Financial review

The net income for the period was £21,898. The Company reserves at the year end were £158,374 (2023 - £136,476) of which £30,242 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.

Plans for future periods

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

The main focus for 2024/25 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 hope to have a busy computing suite and offer even more programmes for our teens.

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 will continue the Carers Programme and our AWETISM programme.

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 and for your continued support.

COS FOR AUTISM FAMILIES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 National Lottery, The Community Foundation, The Education Authority, Keadue Community, John Moores Foundation, The Danny Quigley Fund, Percy Bilton Fund, Gosling Fund and Derry City Council.

Structure, governance and management

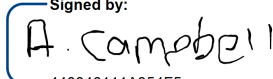
The Charity is a company limited by guarantee and does not have any share capital. The company is governed and managed by the board of directors.

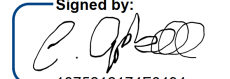
The board of directors carry out their governance role throughout the year by way of meetings on a monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the 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.

Signed by:

448846111A354F5...
Amy Campbell
Trustee

Signed by:

1875212174F6494...
Caroline Campbell
Trustee

18 December 2024

COS FOR AUTISM FAMILIES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COS FOR AUTISM FAMILIES LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2024, which are set out on pages 5 to 15.

Respective responsibilities of charity trustees and examiner

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.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

- 1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

DocuSigned by:

PFS & Partners

65368107E73E439...

PFS & Partners

16 Main Street

Limavady

BT49 0EU

18 December 2024

COS FOR AUTISM FAMILIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	22,840	154,507	177,347	11,790	103,123	114,913
Other trading activities	4	-	-	-	337	-	337
Total income		22,840	154,507	177,347	12,127	103,123	115,250
Expenditure on:							
Charitable activities	5	18,998	136,451	155,449	14,299	121,232	135,531
Total expenditure		18,998	136,451	155,449	14,299	121,232	135,531
Net income/(expenditure)		3,842	18,056	21,898	(2,172)	(18,109)	(20,281)
Transfers between funds		7,480	(7,480)	-	10,498	(10,498)	-
Net movement in funds	7	11,322	10,576	21,898	8,326	(28,607)	(20,281)
Reconciliation of funds:							
Fund balances at 1 April 2023		103,987	32,489	136,476	95,661	61,096	156,757
Fund balances at 31 March 2024		115,309	43,065	158,374	103,987	32,489	136,476

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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		85,067		89,925
Current assets					
Debtors	12	9,753		4,106	
Cash at bank and in hand		70,695		50,526	
		80,448		54,632	
Creditors: amounts falling due within one year	13	(7,141)		(8,081)	
Net current assets			73,307		46,551
Total assets less current liabilities			158,374		136,476
The funds of the Charity					
Restricted income funds	14	43,065		32,489	
Unrestricted funds	15	115,309		103,987	
		158,374		136,476	

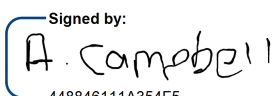
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

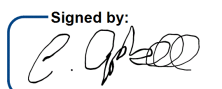
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 18 December 2024

Signed by:

 448846111A354F5...
 Amy Campbell
 Trustee

Signed by:

 1875212174F6494
 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 2024

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/Londonderry, 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" 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)". 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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	22,840	4,733	27,573	11,790	4,233	16,023
Grants	-	149,774	149,774	-	98,890	98,890
	<u>22,840</u>	<u>154,507</u>	<u>177,347</u>	<u>11,790</u>	<u>103,123</u>	<u>114,913</u>
Grants						
Community Foundation NI (TRUST fund)	-	4,843	4,843	-	-	-
The National Lottery (Community Fund)	-	93,758	93,758	-	81,670	81,670
Carers Project	-	27,311	27,311	-	-	-
Caring for our Carers (CFOC)	-	5,340	5,340	-	-	-
Keadue Community	-	14,522	14,522	-	-	-
John Moores Foundation	-	4,000	4,000	-	-	-
Other	-	-	-	-	17,220	17,220
	<u>-</u>	<u>149,774</u>	<u>149,774</u>	<u>-</u>	<u>98,890</u>	<u>98,890</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	337
	<u>-</u>	<u>337</u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Centre costs and activities 2024 £	Centre costs and activities 2023 £
Direct costs		
Staff costs	50,436	32,685
Depreciation and impairment	7,133	6,816
Rent	12,000	12,000
Light & heat	4,762	4,584
Repairs and maintenance	3,664	512
Insurance	1,740	1,318
Legal & professional	82	1,366
Telephone and internet	821	643
Other office expenses	5,602	3,095
Bank charges	101	109
Training	240	-
Subscriptions	130	100
Activity costs	67,454	71,363
Sundry expenses	71	-
	<u>154,236</u>	<u>134,591</u>
Share of support and governance costs (see note 6)		
Governance	1,213	940
	<u>155,449</u>	<u>135,531</u>
Analysis by fund		
Unrestricted funds	18,998	14,299
Restricted funds	136,451	121,232
	<u>155,449</u>	<u>135,531</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,213	940
	<u>1,213</u>	<u>940</u>
Analysed between:		
Charitable activities	1,213	940
	<u>1,213</u>	<u>940</u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,213	940
	Depreciation of owned tangible fixed assets	7,133	6,816
		<u> </u>	<u> </u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	2
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	49,507	32,227
Other pension costs	929	458
	<u> </u>	<u> </u>
	50,436	32,685
	<u> </u>	<u> </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.

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	76,219	28,172	5,017	109,408
Additions	-	2,083	192	2,275
At 31 March 2024	76,219	30,255	5,209	111,683
Depreciation and impairment				
At 1 April 2023	3,257	11,839	4,387	19,483
Depreciation charged in the year	1,524	5,375	234	7,133
At 31 March 2024	4,781	17,214	4,621	26,616
Carrying amount				
At 31 March 2024	71,438	13,041	588	85,067
At 31 March 2023	72,962	16,333	630	89,925

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	7,462	1,625
Prepayments and accrued income	2,291	2,481
	9,753	4,106

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	460
Trade creditors	5,957	6,062
Accruals and deferred income	1,184	1,559
	7,141	8,081

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Swimming	3,537	4,733	(3,044)	(5,226)	-
Keadue Community	-	14,522	(4,682)	(1,330)	8,510
Community Foundation NI	7,462	4,843	(9,318)	-	2,987
Lottery Foundation - Be Ausome	18,101	93,758	(94,777)	-	17,082
Carers Project	-	27,311	(14,056)	-	13,255
Caring for our Carers (CFOC)	-	5,340	(4,432)	-	908
The Danny Quigley Fund	917	-	-	(917)	-
Jessies Fund	2,472	-	(2,465)	(7)	-
John Moores Foundation	-	4,000	(3,677)	-	323
	<u>32,489</u>	<u>154,507</u>	<u>(136,451)</u>	<u>(7,480)</u>	<u>43,065</u>

Previous year:	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>

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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>103,987</u>	<u>22,840</u>	<u>(18,998)</u>	<u>7,480</u>	<u>115,309</u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds (Continued)

Previous year:	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>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	85,067	-	85,067
Current assets/(liabilities)	30,242	43,065	73,307
	<u>115,309</u>	<u>43,065</u>	<u>158,374</u>
	<u>115,309</u>	<u>43,065</u>	<u>158,374</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
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>
	<u>103,987</u>	<u>32,489</u>	<u>136,476</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).