

Company registration number NI611939 (Northern Ireland)

Charity registration number NIC100511 (Northern Ireland)

COS FOR AUTISM FAMILIES LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COS FOR AUTISM FAMILIES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Louise Brown
Amy Campbell
Caroline Campbell
Aoibheann Sims

Country of incorporation

United Kingdom
(Northern Ireland)

NI611939

Charity registration

Northern Ireland

NIC100511

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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 registered families for COS has grown with well over 1,000 registered children using our facilities and support through an extensive and varied programme. This past year was very busy and successful as our support staff executed an exciting programme, which we were able to host in our purpose-built building ground floor while the upper level continues to receive improvements. At our new centre we continue to offer a resource bank of visual aids and library that include communication and behavioural aids, as well as the use of sensory rooms, art room, great hall and kitchen. This space is looking incredible and promises to be a hit with our teens and young adults.

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 lesson in Foyle Arena is highly in 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 are all able to get a turn to participate. This has been extremely important to us to be inclusive of new families joining our group so that they get the benefit of 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.

We kicked the year off in April with our Easter events including a cinema trip and Teen bowl/dine at Brunswick Moviebowl, gaming at VR fusion, Jo Jingles and a teddy bear workshop with Crafty Teddies. Among other events, April also saw the continuation of our popular parent/carer programme with meditation sessions to de-stress and re-charge.

Our jam-packed May timetable included Teen engineering workshops, play therapy, kids yoga, carers yoga, family sensory play, 1-1 sensory play, parent/toddler sessions and kids baking skills. This wide variety of activities made sure to offer something at every age level and group in our ever growing community. We also introduced some new opportunities such as Socatots, a programme promoting exercise and mobility in our pre-school age group.

There were some incredible fundraising events held at the start of this year; Marc Deery, Michelle McGowan and Nigel McDermott all selected COS as their charity for their respective sporting feats and FAST Technologies chose COS as their charity of the year. Our chairperson David Campbell also called Oakgrove Primary School to congratulate the staff and pupils on their fabulous fundraising efforts for this charity. The Edgar family made a generous donation for their Charity Bungee Jump.

June proved to be just as busy as May with our programme, and in addition to this we started a weekly walking group to take advantage of those longer days and milder weather. At the end of June we were putting the finishing touches to our new cinema room, just in time for the kick off for the Summer programme.

COS FOR AUTISM FAMILIES LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2025

Our dedicated support staff put together an amazing programme over July and August. This offered invaluable interaction and distraction in a relaxed and understanding environment which allowed our families to venture outside of their homes with minimised stress. It was a fun filled seven weeks of Summer and included day trips with active group activities facilitated in private bookings, but also smaller family and 1-1 sessions in our own centre. All these activities were available to book on our booking app which is monitored expertly by our staff.

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, canine therapy and Jo Jingles. The carer events almost matched the frequency of the young people events. We were able to facilitate restorative yoga, breakfast/afternoon support groups and craft-making classes. This momentum continued throughout October and November.

We are very proud to collaborate with and support other worthy local groups and charities. In September this involved partnering with Studio 2 for a 14-week art programme and, also holding a MacMillan coffee morning hosted by our own young COS member Abel in memory of his beloved grandmother. COS also sent representation to Autism support cafés in Trench Road, Strabane, Omagh and Limavady to talk with families that were in the early stages of seeking support.

In addition to our regular programme in October, we also offered a Halloween event week for the school closures which included messy play for the little ones, special effects makeup for the bigger kids and, some pottery painting for our biggest kids (Carers) who also deserved some Halloween fun. Our dads also enjoyed some golf and light activities in good company.

In December we 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, and also brought another generous donation from Mini Melo-Beats. Our canine therapy has proven very popular and was back to ring in a promising new year. Our support worker Caroline also facilitated a teen and carer paint workshop which proved a lovely bonding opportunity as part of our Project Awetism. This had a great response and has given us big ideas for the future.

We had a much needed mid-term programme in February for the school holidays and a very well deserved trip for the mums when the kids went back to school after mid-term. In addition to this we ran a family day out where the kids were encouraged to take part in a car boot sale and other fun activities. As ever, we offered a balance of support services so February also saw the introduction of a child counselling programme with weekly sessions offered to improve mental health and wellbeing.

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 £11,944. The Company reserves at the year end were £170,318 (2024 - £158,374) of which £42,491 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 accounts 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 2025

Plans for future periods

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

The main focus for 2025/26 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 Santa's Grotto 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.

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, Keadue Community, John Moores Foundation, The Access Foundation, Tesco Groundworks and Nationwide Colleague.

Structure, governance and management

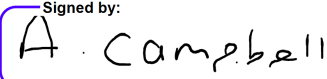
The Charity is a company limited by guarantee and does not have any share capital. The company is governed and managed by the board of directors.


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
Aoibheann Sims

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

Signed by:

448846111A354F5...
Amy Campbell
Trustee

Signed by:

CDE96975E444409
Caroline Campbell
Trustee

18 December 2025

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 2025, 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:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The financial statements do not accord with those accounting records; or
- 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
- 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 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:

James Brolly

65368107E73E439...

James Daniel Brolly

For and on behalf of PFS & Partners

16 Main Street

Limavady

BT49 0EU

18 December 2025

COS FOR AUTISM FAMILIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	16,833	166,683	183,516	22,840	154,507	177,347
Total income		16,833	166,683	183,516	22,840	154,507	177,347
Expenditure on:							
Charitable activities	4	12,963	158,609	171,572	18,998	136,451	155,449
Total expenditure		12,963	158,609	171,572	18,998	136,451	155,449
Net income		3,870	8,074	11,944	3,842	18,056	21,898
Transfers between funds		1,784	(1,784)	-	7,480	(7,480)	-
Net movement in funds	6	5,654	6,290	11,944	11,322	10,576	21,898
Reconciliation of funds:							
Fund balances at 1 April 2024		115,309	43,065	158,374	103,987	32,489	136,476
Fund balances at 31 March 2025		120,963	49,355	170,318	115,309	43,065	158,374

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		78,472		85,067
Current assets					
Debtors	11	8,651		9,753	
Cash at bank and in hand		100,791		70,695	
		109,442		80,448	
Creditors: amounts falling due within one year	12	(17,596)		(7,141)	
Net current assets			91,846		73,307
Total assets less current liabilities			170,318		158,374
The funds of the Charity					
Restricted income funds	13	49,355		43,065	
Unrestricted funds	14	120,963		115,309	
		170,318		158,374	

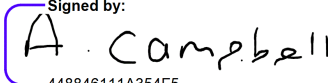
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 2025

Signed by:

 448846111A354F5...
 Amy Campbell
 Trustee

Signed by:

 GDE96975E444409...
 Caroline Campbell
 Trustee

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Basis of preparation

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 2025

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 2025

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 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	16,833	4,057	20,890	22,840	4,733	27,573
Grants	-	162,626	162,626	-	149,774	149,774
	<u>16,833</u>	<u>166,683</u>	<u>183,516</u>	<u>22,840</u>	<u>154,507</u>	<u>177,347</u>
Grants						
Community Foundation NI (CALM Project)	-	20,000	20,000	-	4,843	4,843
The National Lottery (Community Fund)	-	99,191	99,191	-	93,758	93,758
Community Foundation NI (The Carers Project)	-	27,310	27,310	-	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
The Access Foundation	-	5,000	5,000	-	-	-
Nationwide Colleague	-	10,000	10,000	-	-	-
Tesco Groundworks	-	1,125	1,125	-	-	-
	<u>-</u>	<u>162,626</u>	<u>162,626</u>	<u>-</u>	<u>149,774</u>	<u>149,774</u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	Centre costs and activities 2025 £	Centre costs and activities 2024 £
Direct costs		
Staff costs	73,141	50,436
Depreciation and impairment	7,181	7,133
Rent	13,250	12,000
Light & heat	4,722	4,762
Repairs and maintenance	1,529	3,664
Insurance	1,553	1,740
Consultancy	1,500	-
Legal & professional	105	82
Telephone and internet	816	821
Other office expenses	2,664	5,602
Bank charges	100	101
Training	770	240
Subscriptions	100	130
Activity costs	62,741	67,454
Sundry expenses	-	71
	<u>170,172</u>	<u>154,236</u>
Share of support and governance costs (see note 5)		
Governance	1,400	1,213
	<u>171,572</u>	<u>155,449</u>
Analysis by fund		
Unrestricted funds	12,963	18,998
Restricted funds	158,609	136,451
	<u>171,572</u>	<u>155,449</u>

5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,400	1,213
	<u>1,400</u>	<u>1,213</u>
Analysed between:		
Charitable activities	1,400	1,213
	<u>1,400</u>	<u>1,213</u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,400	1,213
	Depreciation of owned tangible fixed assets	7,181	7,133
		<u> </u>	<u> </u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	4	3
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	72,066	49,507
Other pension costs	1,075	929
	<u> </u>	<u> </u>
	73,141	50,436
	<u> </u>	<u> </u>

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

9 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 2025

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	76,219	30,255	5,209	111,683
Additions	-	586	-	586
At 31 March 2025	76,219	30,841	5,209	112,269
Depreciation and impairment				
At 1 April 2024	4,781	17,214	4,621	26,616
Depreciation charged in the year	1,529	5,419	233	7,181
At 31 March 2025	6,310	22,633	4,854	33,797
Carrying amount				
At 31 March 2025	69,909	8,208	355	78,472
At 31 March 2024	71,438	13,041	588	85,067

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	6,109	7,462
Prepayments and accrued income	2,542	2,291
	8,651	9,753

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,036	5,957
Other creditors	12,360	-
Accruals and deferred income	1,200	1,184
	17,596	7,141

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 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 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Swimming	-	4,057	(2,625)	(1,432)	-
Keadue Community	8,510	-	(5,063)	(586)	2,861
Community Foundation NI	2,987	20,000	(3,781)	(2,987)	16,219
Lottery Foundation - Be Ausome	17,082	99,191	(114,501)	3,895	5,667
The Carers Project	13,255	27,310	(28,379)	-	12,186
Caring for our Carers (CFOC)	908	-	-	(908)	-
The Aceso Foundation	-	5,000	(2,503)	-	2,497
Nationwide - Ignite Project	-	10,000	-	-	10,000
John Moores Foundation	323	-	(557)	234	-
Tesco Groundworks	-	1,125	(1,200)	-	(75)
	<u>43,065</u>	<u>166,683</u>	<u>(158,609)</u>	<u>(1,784)</u>	<u>49,355</u>
	<u><u>43,065</u></u>	<u><u>166,683</u></u>	<u><u>(158,609)</u></u>	<u><u>(1,784)</u></u>	<u><u>49,355</u></u>
Previous year:	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>
	<u><u>32,489</u></u>	<u><u>154,507</u></u>	<u><u>(136,451)</u></u>	<u><u>(7,480)</u></u>	<u><u>43,065</u></u>

COS FOR AUTISM FAMILIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	115,309	16,833	(12,963)	1,784	120,963
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	103,987	22,840	(18,998)	7,480	115,309

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	78,472	-	78,472
Current assets/(liabilities)	42,491	49,355	91,846
	120,963	49,355	170,318
	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
	115,309	43,065	158,374

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).