

Company Registration No. NI072616 (Northern Ireland)



STARS AUTISM PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

STARS AUTISM PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Cranny Dr S Gribben C McKay T Molloy
Charity number	NIC101279
Company number	NI072616
Registered office	137 Moneydig Road KILREA Co Londonderry BT51 5XB
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG
Bankers	Bank of Ireland 11 Market Street MAGHERAFELT Co Londonderry BT45 6EE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 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 Memorandum of Association, 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

To advance in life and help children who have a diagnosis of Autistic Spectrum Disorder (ASD), or are in the process of being assessed for such a diagnosis, by:

- a. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society;
- b. Providing parent training in Applied Behavioural Analysis to aid their understanding of the traits of Autism, and provide skills to support them in addressing the behavioural challenges common in children with autism;
- c. Providing training workshops on specific issues, advocacy and general support for parents of children affected by ASD;
- d. Providing short breaks for families affected by ASD, including recreational opportunities to aid integration and social inclusion during out of school hours and school holidays.

The operations of STARS Autism Project and its governance have been in line with the statutory guidance from the Commission.

Achievements and performance

The charity continued to provide its primary services during the year, in line with its public benefit statement. These were:

- Provision of Saturday Club events
- Provision of Summer scheme
- Fundraising and donations

Financial review

The charity had no income in the year from fees or for its activities or donations, and had costs of £3,695. The charity continues to have a reserves at the year end and has no funds in deficit.

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 considers 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.

STARS activities are due to resume in the second quarter of 2024 using the facilities in the Marian Hall which is due to reopen at the end of May 2024 under a new management structure.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

Structure, governance and management

STARS Autism Project is constituted as a company limited by guarantee and not having a share capital. It is governed by a Memorandum of Association which has been submitted to the Charities Commission for Northern Ireland and was registered in 2018 under that Memorandum of Association.

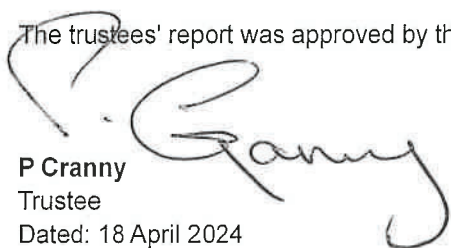
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Cranny
Dr S Gribben
C McKay
T Molloy

There is no external body with the power to appoint trustees or directors of the charity.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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



P Cranny
Trustee
Dated: 18 April 2024

STARS AUTISM PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARS AUTISM PROJECT

I report to the trustees on my examination of the financial statements of STARS Autism Project (the charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2 That the accounts do not accord with those accounting records ; or
- 3 That the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; or
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and 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.



Alison Wallace
IDS Chartered Accountants LLP

23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 18 April 2024

STARS AUTISM PROJECT

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Debtors	7	3,695		-	
Cash at bank and in hand		-		4,328	
		<u>3,695</u>		<u>4,328</u>	
Creditors: amounts falling due within one year	9	3,057		3,057	
		<u>3,057</u>		<u>3,057</u>	
Net current assets			638		1,271
			<u>638</u>		<u>1,271</u>
The funds of the charity					
Unrestricted funds			638		1,271
			<u>638</u>		<u>1,271</u>

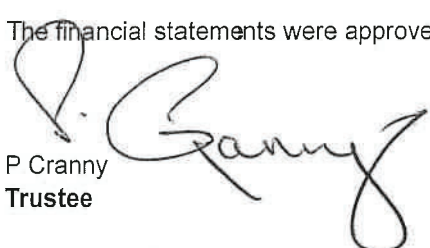
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023.

The directors acknowledge their 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 April 2024


P Cranny
Trustee

Company registration number NI072616 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

STARS Autism Project is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 137 Moneydig Road, KILREA, Co Londonderry, BT51 5XB.

1.1 Accounting convention

The financial statements have been prepared in accordance 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). 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 applying FRS 102 Update Bulletin 1 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. 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 Incoming resources

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.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payments basis.

1.6 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.7 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.

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.

1.8 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

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.

STARS AUTISM PROJECT

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

3 Charitable activities

	2023 £	2022 £
Insurances	-	395
Website & internet costs	54	216
Bank charges	25	51
	<u>80</u>	<u>662</u>
Share of governance costs (see note 4)	553	553
	<u>633</u>	<u>1,215</u>

4 Support costs allocated to activities

	2023 £	2022 £
Governance costs	553	553
	<u>553</u>	<u>553</u>
Analysed between:		
Accountancy	553	553
	<u>553</u>	<u>553</u>

5 Trustees

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

6 Employees

	2023 Number	2022 Number
Total	-	-
	<u>-</u>	<u>-</u>

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

7 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	3,695	-
	<u>3,695</u>	<u>-</u>

STARS AUTISM PROJECT

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

8	Loans and overdrafts	2023	2022
		£	£
	Directors' loans	1,951	1,951
		<u> </u>	<u> </u>
	Payable within one year	1,951	1,951
		<u> </u>	<u> </u>

9	Creditors: amounts falling due within one year	2023	2022
		£	£
	Borrowings	1,951	1,951
	Accruals and deferred income	1,106	1,106
		<u> </u>	<u> </u>
		3,057	3,057
		<u> </u>	<u> </u>

10 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 June 2022 £	Resources expended £	At 31 May 2023 £
General funds	1,271	(633)	638
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2021 £	Resources expended £	At 31 May 2022 £
General funds	2,486	(1,215)	1,271
	<u> </u>	<u> </u>	<u> </u>

11 Related party transactions

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