

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

Charity No. NIC101545 (Northern Ireland)

HM Revenue & customs Charity Number XR24761.

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

Page 1	Committie list
Page 2	Notes to financial statements
Page 3	Trustiee report
Page 4	Examinters report
Page 5	Profit & Loss
Page 6	Balance Sheet
Page 7	Accounting Policies
Page 8	Notes to financial statements
Page 9	Fixed Assets

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

Management committee

Dr. Stephen Gallagher
Prof. Tony Byrne

Chairperson
Treasurer

Committee Members

Dr Stephen Gallagher
Pr Tony Byrne
Emma Murphy
Olivia Briggs
Scott Graham
Dr Dean Reid
Jane Stewart

Registered Office

385 Springhill Road
Forthriver Business Park
Belfast BT12 7DG

Bankers

First Trust Bank
322 Antrim Road
Glengormley

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

The Trustees presents its report and the financial statements for the year ended 31 December 2023.

Constitution & objectives

The organisation, which is recognised as a charity in Northern Ireland, is operated under the rules of its constitution dates 06 December 1997. The management of the Organisation is the responsibility of its Trustees who are elected and co-opted under the terms of the constitution.

Principle policies to achieve objectives

The organisation is established to help and support children and adults suffering from autism and other related communication and behavioural disorders, and to help the families and carers of such people.

Taxation

The organisation is registered with the HM Revenue & customs as a charitable body for taxation purposes.

HM Revenue & customs Charity Number XR24761.

Trustees

The Trustees at 31 December 2023, who have all been Trustees for the whole of the financial year ended on that date, are listed on page 1.

Commentary on the financial statements

The organisation's financial statements have been presented in the format set out as best practice by the statement of Recommended Practice (SORP) accounting by charities issued by the Charities Commission.

The statement of financial activities set out on pages 5 To 9 focuses on showing the total incoming resources, both revenue & capital, which have been made available to the organisation during the financial year-end the way in which those resources have been used, whether as direct charitable expenditure in carrying out and supporting the organisation's community driven activities, or in the management and administration itself.

The SOFA also shows those incoming resources for the year received from sources which place restrictions on the way in which the organisation can use the funds and the level of incoming resources that can be used by the organisation without restriction, within the organisation's charitable objectives.

Financial results & funding of future work

Both the level of activities and the year end financial position were considered satisfactory given the organisation's objectives and the Trustees expect that this level of activity will be sustained for the foreseeable future.

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

Trustees' report

Expenditure of equipment

The movement in fixed assets during the year are set out on note 9 of the financial statements.

Reserves

The organisation had net assets of **£23,575.27** as at 31 December 2023.

Trustees responsibilities.

From the constitution the members must comply with their obligation with regards to:

- . the keeping of accounting records of the organisation; and
- . the preparation of annual statements of account of the organisation.

Internal financial control

The trustees have overall responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise, to provide reasonable assurance that:

The organisation is operating efficiently & effectively;

it's assets are safeguarded against unauthorised use of disposition;

proper records are maintained and financial information used within the organisation or for public is reliable; and

the organisation complies with relevant laws and regulations.

The organisation's systems of financial control are designed to provide reasonable but not absolute assurance against material miss-statement or loss.

Statement of disclosure to Accountant

So far as the trustees are aware, there is no relevant accounting information of which the organisation's accountants are unaware. Additionally, the trustees have taken all the necessary steps in order to make themselves aware of all relevant accounting information and to establish that the organisation's accountants are aware of that information.

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

We report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 4-3.

Respective responsibilities of the Trustees and the independent Examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

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

Basis of the Independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for the Northern Ireland under Section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as charity members any such matters.

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

- 1 That accounting records were not kept in accordance with section 63 of the Companies Act.
- 2 That the accounts do not accord with those accounting records.
- 3 That the accounts do not comply with the accounting requirements of the Charities Act.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have compiled our examination and have no concerns in respect of the matters 1 – 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

David John Armstrong

**9 Gosselin Avenue
Lough Road
Lurgan
Co Armagh
Lurgan
BT66 6PY**

028 38 349740

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

		TOTAL FUNDS 2023	TOTAL FUNDS 2022
<u>INCOMING RESOURCES</u>	<u>Note</u>	<u>£</u>	<u>£</u>
	2		
Fees received		2,624.88	2,971.25
Grants Receivable		380.19	9,657.23
Interest Receivable		-	-
		<hr/>	<hr/>
TOTAL RESOURCES EXPANDED		3,005.07	12,628.48
Furlough Income		0.00	0.00
		<hr/>	<hr/>
INCOMING RESOURCES			
RESOURCES EXPANDED		3,005.07	12,628.48
Direct charitable expenditure	3	1,121.48	4,109.95
Fundraising & publicity	4	0.00	0.00
Management & administration	5	3,154.53	2,078.03
		<hr/>	<hr/>
TOTAL RESOURCES EXPANDED		4,276.01	6,187.98
		<hr/>	<hr/>
NET INCOMING/OUTGOING RESOURCES FOR THE YEAR		<u><u>-1,270.94</u></u>	<u><u>6,440.50</u></u>

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

		TOTAL FUNDS 2023	TOTAL FUNDS 2022
	<u>Note</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>			
Tangible Assets	6	0.00	513.73
<u>CURRENT ASSETS</u>			
PayPal		9,251.64	6,833.04
Prepayments		84.00	84.00
Cash at bank and in hand		0.00	19,166.46
		<u>9,335.64</u>	<u>26,083.50</u>
CREDITORS: Amounts falling due within one year:		400.00	0.00
		<u>8,935.64</u>	<u>26,083.50</u>
NET CURRENT ASSETS		<u>8,935.64</u>	<u>26,083.50</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>8,935.64</u></u>	<u><u>26,597.23</u></u>
BALANCE BROUGHT FORWARD		26,597.23	20,156.73
NET INCOMING/OUTGOING RESOURCES FOR THE YEAR		<u>-1,270.94</u>	<u>6,440.50</u>
		<u><u>25,326.29</u></u>	<u><u>26,597.23</u></u>

All movements are in Restricted Funds

The charity has no recognised gains or losses other than the results for the period set out above

All of the Activities of the charity organisation
are classed as continuing

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statements of Recommended Practices on accounting by charities.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:-

Fixtures & Fittings	25% Straight Line
Office Equipment	25% Straight Line

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2 <u>GRANTS RECEIVABLE</u>	2023	2022
	£	£
Home visits	-	296.25
Memberships	1,379.58	1,450.00
Simple steps	1,245.30	1,225.00
ERASMUS	-	9,657.23
Just giving	380.19	
	<hr/>	<hr/>
	<u>3,005.07</u>	<u>12,628.48</u>

**PARENTS' EDUCATION AS AUTISM
THERAPISTS**

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 3, 4 & 5

		Dec-23	Dec-22
<u>TOTAL RESOURCES EXPANDED</u>		TOTAL	TOTAL
		£	£
Wages/Inland Revenue	Direct Charitable Expenditure	0.00	3,134.50
Wed site hosting (Advertising)	Management & Administration	2,754.53	0.00
Staff expenses	Management & Administration	0.00	578.85
Accountancy	Management & Administration	400.00	0.00
Insurance	Management & Administration	0.00	1,078.96
Telephone	Direct Charitable Expenditure	1,121.48	975.45
Bank charges	Management & Administration	0.00	248.97
Depreciation	Management & Administration	0.00	171.25
		<hr/>	<hr/>
		<u>4,276.01</u>	<u>6,187.98</u>
	Direct Charitable Expenditure	1,121.48	4,109.95
	Management & Administration	3,154.53	2,078.03
	Fundraising & Publicity	0.00	0.00
		<hr/>	<hr/>
		<u>4,276.01</u>	<u>6,187.98</u>

PARENTS' EDUCATION AS AUTISM
THERAPISTS

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 6	Fixtures fittings & Equipment	
	2023	TOTAL
	£	£
<u>N.B.V.</u>		
At 1st January 2023	513.73	513.73
Additions	<u>0.00</u>	<u>0.00</u>
At 31 December 2023	<u>513.73</u>	<u>513.73</u>
Depreciation Charge for Year	128.43	128.43
At 31 December 2023	<u>385.30</u>	<u>385.30</u>
<u>N.B.V.</u>		
At 31 December 2023	<u>385.30</u>	
At 31 December 2022	<u>513.73</u>	
Note 7 Accountancy 31/12/2023	400.00	
	<u>400.00</u>	

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.