

# All About Us - ASD Teens

## Statement of Financial Activities

Year ended 31 August 2023

|   |      |                         | 2023                  |                  | 2022             |
|---|------|-------------------------|-----------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                |      |                         |                       |                  |                  |
| Donations and legacies                      | 4    | 13,495                  | –                     | 13,495           | 4,586            |
| Charitable activities                       | 5    | 15,855                  | 167,048               | 182,903          | 106,409          |
| <b>Total income</b>                         |      | <u>29,350</u>           | <u>167,048</u>        | <u>196,398</u>   | <u>110,995</u>   |
| <b>Expenditure</b>                          |      |                         |                       |                  |                  |
| Expenditure on charitable activities        | 6,7  | 12,968                  | 153,248               | 166,216          | 106,440          |
| <b>Total expenditure</b>                    |      | <u>12,968</u>           | <u>153,248</u>        | <u>166,216</u>   | <u>106,440</u>   |
| <b>Net income and net movement in funds</b> |      | <u>16,382</u>           | <u>13,800</u>         | <u>30,182</u>    | <u>4,555</u>     |
| <b>Reconciliation of funds</b>              |      |                         |                       |                  |                  |
| Total funds brought forward                 |      | 3,412                   | 20,875                | 24,287           | 19,732           |
| <b>Total funds carried forward</b>          |      | <u>19,794</u>           | <u>34,675</u>         | <u>54,469</u>    | <u>24,287</u>    |

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

The notes on pages 8 to 14 form part of these financial statements.

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## Statement of Financial Position

31 August 2023

|   | Note      | 2023<br>£     | 2022<br>£     |
|---|-----------|---------------|---------------|
| <b>Current assets</b>                                 |           |               |               |
| Cash at bank and in hand                              |           | 55,196        | 26,013        |
| <b>Creditors: amounts falling due within one year</b> | <b>12</b> | <u>727</u>    | <u>1,725</u>  |
| <b>Net current assets</b>                             |           | <u>54,469</u> | <u>24,288</u> |
| <b>Total assets less current liabilities</b>          |           | <u>54,469</u> | <u>24,288</u> |
| <b>Funds of the charity</b>                           |           |               |               |
| Restricted funds                                      |           | 35,929        | 20,876        |
| Unrestricted funds                                    |           | <u>18,540</u> | <u>3,412</u>  |
| <b>Total charity funds</b>                            | <b>13</b> | <u>54,469</u> | <u>24,288</u> |

These financial statements were approved by the board of trustees and authorised for issue on 01-03-24, and are signed on behalf of the board by:

A O'Neill  
Trustee



N Neeson  
Trustee



The notes on pages 8 to 14 form part of these financial statements.

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## Notes to the Financial Statements

Year ended 31 August 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Unit 4 Greystone Shopping Centre Antrim BT41 1JW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                            |                          |
| Donations        | <u>13,495</u>              | <u>13,495</u>            | <u>4,586</u>               | <u>4,586</u>             |

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## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

### 5. Charitable activities

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Fundraising                | 15,755                     | –                        | 15,755                   |
| Antrim and Newtownabbey BC | 100                        | –                        | 100                      |
| St Anne's Cathedral        | –                          | 1,000                    | 1,000                    |
| Community Foundation       | –                          | 990                      | 990                      |
| Empowering Young People    | –                          | 99,489                   | 99,489                   |
| Halifax Foundation         | –                          | 3,500                    | 3,500                    |
| Children in Need           | –                          | 16,670                   | 16,670                   |
| Other Grants (see below)   | –                          | 45,399                   | 45,399                   |
|                            | <u>15,855</u>              | <u>167,048</u>           | <u>182,903</u>           |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Fundraising                | 10,247                     | –                        | 10,247                   |
| Antrim and Newtownabbey BC | 100                        | –                        | 100                      |
| St Anne's Cathedral        | –                          | 600                      | 600                      |
| Community Foundation       | –                          | 1,000                    | 1,000                    |
| Empowering Young People    | –                          | 53,129                   | 53,129                   |
| Halifax Foundation         | –                          | 3,500                    | 3,500                    |
| Children in Need           | –                          | 26,000                   | 26,000                   |
| Other Grants               | 5,428                      | 6,405                    | 11,833                   |
|                            | <u>15,775</u>              | <u>90,634</u>            | <u>106,409</u>           |

Other grants include restricted grants from Education Authority £6,000 (2022: £2,200), Albert Hunt Trust £4,000 (2022: £2,000), Asda £1,000, Awards for All £9,500, Clear Project £3,830, Other Trusts £3,888, NIHE £4,000, Triangle £4,268 and Cash for Kids £2,800 (2022: £2,205) and ANBC £6,113.

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## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

### 6. Expenditure on charitable activities by fund type

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|
| Equipment and Activity Items   | 4,347                      | 43,514                   | 47,860                   |
| Hospitality, food and Tuckshop | 4,194                      | 19,227                   | 23,421                   |
| Trips                          | –                          | 3,735                    | 3,735                    |
| Support costs                  | 4,427                      | 86,772                   | 91,200                   |
|                                | <u>12,968</u>              | <u>153,248</u>           | <u>166,216</u>           |

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|
| Equipment and Activity Items   | 11,206                     | 14,256                   | 25,462                   |
| Hospitality, food and Tuckshop | 2,687                      | 2,135                    | 4,822                    |
| Trips                          | –                          | 4,413                    | 4,413                    |
| Support costs                  | 6,783                      | 64,960                   | 71,743                   |
|                                | <u>20,676</u>              | <u>85,764</u>            | <u>106,440</u>           |

### 7. Expenditure on charitable activities by activity type

|                                | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2023<br>£ | Total fund<br>2022<br>£ |
|--------------------------------|---|-----------------------|--------------------------|-------------------------|
| Equipment and Activity Items   | 47,860                                    | –                     | 47,860                   | 25,462                  |
| Hospitality, food and Tuckshop | 23,421                                    | 91,200                | 114,621                  | 76,565                  |
| Trips                          | 3,735                                     | –                     | 3,735                    | 4,413                   |
|                                | <u>75,016</u>                             | <u>91,200</u>         | <u>166,216</u>           | <u>106,440</u>          |

### 8. Analysis of support costs

|   | Analysis of<br>support costs<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|---|-----------------------------------|-----------------|-----------------|
| Staff costs                             | 56,642                            | 56,642          | 5,000           |
| Premises costs                          | 2,510                             | 2,510           | 40,352          |
| Volunteer costs                         | 3,870                             | 3,870           | 2,775           |
| Printing and stationery                 | 3,584                             | 3,584           | 2,297           |
| Courses and workshops                   | 6,503                             | 6,503           | 10,514          |
| Rent and rates                          | 4,060                             | 4,060           | 1,250           |
| Website, advertising and internet costs | 4,591                             | 4,591           | 3,738           |
| Insurance                               | 935                               | 935             | 637             |
| Professional fees                       | 1,919                             | 1,919           | 370             |
| Accountancy fees                        | 2,700                             | 2,700           | 600             |
| Other costs (see below)                 | 3,886                             | 3,886           | 4,210           |
|   | <u>91,200</u>                     | <u>91,200</u>   | <u>71,743</u>   |

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## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2023

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#### 8. Analysis of support costs *(continued)*

Within 'Other Support Costs' are cleaning expenses £2,290 (2022: £2,301), heat and light NIL (2022: £1,786), telephone £457 and sundry expenses £1,139 (2022: £123).

#### 9. Independent examination fees

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 1,440     | 1,440     |

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | 2023<br>£ | 2022<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 56,642    | 5,000     |

The average head count of employees during the year was 9 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Creditors: amounts falling due within one year

|                 | 2023<br>£ | 2022<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 727       | 1,725     |

#### 13. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 Sept 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 Aug 2023<br>£ |
|---------------|------------------------|-------------|------------------|----------------|------------------------|
| General funds | 3,412                  | 29,350      | (12,968)         | (1,254)        | 18,540                 |

  

|               | At<br>1 Sept 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 Aug 2022<br>£ |
|---------------|------------------------|-------------|------------------|----------------|------------------------|
| General funds | 11,548                 | 20,361      | (20,676)         | (7,821)        | 3,412                  |

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# All About Us - ASD Teens

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2023

#### 13. Analysis of charitable funds *(continued)*

##### Restricted funds

|                 | At<br>1 Sept 2022 | Income         | Expenditure      | Transfers    | At<br>31 Aug 2023 |
|-----------------|-------------------|----------------|------------------|--------------|-------------------|
|                 | £                 | £              | £                | £            | £                 |
| Restricted Fund | <u>20,875</u>     | <u>167,048</u> | <u>(153,248)</u> | <u>1,254</u> | <u>35,929</u>     |

|                 | At<br>1 Sept 2021 | Income        | Expenditure     | Transfers    | At<br>31 Aug 2022 |
|-----------------|-------------------|---------------|-----------------|--------------|-------------------|
|                 | £                 | £             | £               | £            | £                 |
| Restricted Fund | <u>8,184</u>      | <u>90,634</u> | <u>(85,764)</u> | <u>7,822</u> | <u>20,876</u>     |

At 31st August 2023 the restricted funds related to Asda £18, Awards for All £1,290, Bailey Trust £234, Clear Project £336, Education Authority £3,330, Empowering Young People £24,022, Other Trusts £586 and ANBC £6,113. At the 31st August 2022 the restricted funds related to Empowering Young People £12,225, Children in Need £8,417 and Bailey Trust £234.

#### 14. Analysis of net assets between funds

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 |
|----------------------------|-----------------------|---------------------|---------------------|
|                            | £                     | £                   | £                   |
| Current assets             | 19,267                | 35,929              | 55,196              |
| Creditors less than 1 year | <u>(727)</u>          | <u>–</u>            | <u>(727)</u>        |
| <b>Net assets</b>          | <u>18,540</u>         | <u>35,929</u>       | <u>54,469</u>       |

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 |
|----------------------------|-----------------------|---------------------|---------------------|
|                            | £                     | £                   | £                   |
| Current assets             | 3,412                 | 22,602              | 26,014              |
| Creditors less than 1 year | <u>–</u>              | <u>(1,726)</u>      | <u>(1,726)</u>      |
| <b>Net assets</b>          | <u>3,412</u>          | <u>20,876</u>       | <u>24,288</u>       |