

All About Us - ASD Teens
Unaudited Financial Statements
31 August 2023

NUGENT CHARTERED ACCOUNTANTS

Chartered accountants
33b Church Street
Antrim
Co Antrim
BT41 4BE

All About Us - ASD Teens

Financial Statements

Year ended 31 August 2023

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All About Us - ASD Teens

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name	All About Us - ASD Teens
Charity registration number	107426
Principal office	266 Islandbawn Drive Antrim Co Antrim

The trustees

C O'Neill	(Resigned 31 January 2023)
A O'Neill	
M Gould	
N Neeson	
N McKenna	(Resigned 31 January 2023)
U McGrath	(Resigned 31 January 2023)
E Craig	
A Button	
Ms J O'Hagan	(Appointed 31 January 2023)
Ms P Ruddy	(Appointed 31 January 2023)
Ms O Bell	(Appointed 31 January 2023)
Ms V Rodgers	(Appointed 31 January 2023)
Ms J Manger	(Appointed 31 January 2023)
Ms E Stefan	(Appointed 31 January 2023)

Independent examiner	Teresa Nugent 33b Church Street Antrim Co Antrim BT41 4BE
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Structure, governance and management

All About Us - ASD Teens is a charitable unincorporated association, governed by its own Constitution.

All About Us - ASD Teens

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities

The charity has been formed to provide the relief of those in need by reason of youth, ill health, disability, financial hardship or other disadvantages. For the public benefit, the relief and assistance of teenagers with ASD in Antrim and the wider community, including but not exclusively, teenagers, their siblings and their families by offering support, a safe place to meet and regular sports and social activities to reduce exclusion and promote friendships, to provide courses to allow them to develop new skills which will aid their integration into society by encouraging independence and help with seeking employment as they journey through life. To provide the relief of loneliness and the feeling of isolation for those diagnosed or in the process of diagnosis, their families and siblings. To advance such charitable purposes (according to the law of Northern Ireland) by raising awareness and providing new skills to the young people of our group. The charity will achieve the outcome of providing young people the opportunity to learning new skills in a safe environment by offering basic courses to help them gain employment, improve their social skills and learn new mechanisms of coping strategies. The charity will provide advice to parents and carers about other relevant support agencies and contacts, raise awareness with the public to improve the public understandings of the strengths and difficulties associated with people who have ASD. The charity will promote equality to all members of the public, with or without a disability, our ethos will be "Just because your normal is different to my normal it doesn't mean we aren't equal".

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Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance

During the year from 2022-2023, All About Us has expanded in both activities we offer and the support we have from within the community. The group has fully embraced being a part of the community in Greystone. Partnerships with other organisations are growing and with that the opportunities that All About Us can offer the young people, families and community members who attend or avail of our services. To date our support continues to grow with partnerships made with local groups, organisations, and local business support. Following on from the pandemic and into a cost-of-living crises we have found that the young people are struggling more with their mental health and emotional wellbeing, it has shown us the importance of providing consistency of activities, some form of food (meal) and in addition more one to one or small group work to allow the young people that extra time for voicing concerns. We have learnt to adapt rapidly to ensure ongoing support through challenging times, that outside factors can heavily influence the care and support needed and many times activities would come after this initial support is given. Our main success is the feeling the young people have coming in the doors to our unit, they have almost got 2 homes and have become so confident and comfortable in the group, the young people are more confident to speak about outside issues or worries they have which allows support to be given reducing anxieties or behaviours due to frustration or confusion, they are taking more pride in the group, their friends and themselves and it is impacting on their school/work or home life in a positive way. We have provided uniforms to 405 families in the community, provided schoolbags and contents to 160 young people, recently ran a fun day which was attended by approximately 800 people.

All About Us was nominated for the Pride of Place awards, received most supportive additional needs group in Ulster and has been nominated for the Kings award for voluntary service. Our growing partnerships, memberships and running activities within the group have also included ways of All About Us reducing, reusing, and recycling materials, lowering waste and as a bonus for any group it us helps to reduce costs. For example, The UK throws away around 9.5 million tons of food waste in a single year, we are partnered with fare share which is the UK's national network of charitable food redistributors, they supply good quality nutritious and good to eat surplus food from across the food industry stopping this going to landfill, this food helps us provide meals for those in the community who are isolated, on low incomes, or are unable to cook or prepare meals for themselves, in addition to this we shop local. Glass jars and other packaging from Grub Club are reused for arts, crafts and sensory activities, we are also members of Brysons play resource centre and would use the materials for our sessions, they recycle waste materials from factories, offices and warehouses across the region and promote the reuse of nontoxic waste materials in creative activities. Our unit is heated using UV heaters which in terms of electricity, they use less energy than other space heaters with proven savings as much as 50% compared to other conventional heating systems. It is an Eco-Friendly Heat reducing the carbon footprint and they are 100% recyclable once they reach end of life.

Our future plans involve opening a second unit, this would be a social enterprise and a safe space in the form of a café, it will provide educational and training facilities for those in the community who wish to learn new skills, have somewhere to meet other people and to belong as there is very little around our area for families, elderly or young people. At present we are awaiting a feasibility study being completed by Copius Consultancy and an independent evaluation of our services from the charity spark to proceed with this project. Although this is a social enterprise project it follows our charities mission with: " The advancement of education." The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or another disadvantage

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Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Financial review

During the year to 31st August 2023 unrestricted income was £29,350 (2022: £20,361). Unrestricted income consists of donations, grants and fundraising activities (see notes 4 and 5). Restricted income received during the year to 31st August 2023 was £167,048 (2022: £90,634). Restricted income consists of grants from Care in the Community £990 (2022:£1,000), Children in Need £16,670 (2022:£26,000), Education Authority £6,000 (2022:£2,200), Albert Hunt Trust £4,000 (2022:£2,000), Cash for Kids £2,800 (2022:£2,205), Belfast Cathedral £1,000 (2022:£600), Halifax Foundation £3,500 (2022:£3,500), Asda £1,000, Awards for All £9,500, Clear Project £3,830, Other trusts £3,888, NIHE £4,000, Triangle £4,268, Empowering Young People £99,489 (2022:£53,129) and ANBC £6,113. Total income received during the year was £196,398 (2022: £110,995)

During the year to 31st August 2023 expenditure consisted of equipment and activity items £47,860 (2022: £25,462), hospitality, food and tuckshop £23,421 (2022: £4,822), trips £3,735 (2022: £4,413) and various support costs £91,200 (2022: £71,743), see note 8 for a breakdown. Total expenditure during the year was £166,216 (2022: £106,440).

Reserves consist of restricted funds, at the start of the year restricted reserves were £20,876, income received £167,048 less expenditure of £153,248 plus movement from unrestricted funds of £1,254, leaving a restricted fund at the yearend of £35,929, see note 13 for a breakdown.

At the start of the year unrestricted funds were £3,412, income received during the year was £29,350 less expenditure of £12,968 less transfer to restricted funds of £1,254, leaving a closing fund of £18,540.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

A O'Neill
Trustee

N Neeson
Trustee

All About Us - ASD Teens

Independent Examiner's Report to the Trustees of All About Us - ASD Teens

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of All About Us - ASD Teens ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity, 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'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Teresa Nugent
Independent Examiner

33b Church Street
Antrim
Co Antrim
BT41 4BE

All About Us - ASD Teens

Statement of Financial Activities

Year ended 31 August 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	13,495	–	13,495	4,586
Charitable activities	5	15,855	167,048	182,903	106,409
Total income		<u>29,350</u>	<u>167,048</u>	<u>196,398</u>	<u>110,995</u>
Expenditure					
Expenditure on charitable activities	6,7	12,968	153,248	166,216	106,440
Total expenditure		<u>12,968</u>	<u>153,248</u>	<u>166,216</u>	<u>106,440</u>
Net income and net movement in funds		<u>16,382</u>	<u>13,800</u>	<u>30,182</u>	<u>4,555</u>
Reconciliation of funds					
Total funds brought forward		3,412	20,875	24,287	19,732
Total funds carried forward		<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 £	2022 £
Current assets			
Cash at bank and in hand		55,196	26,013
Creditors: amounts falling due within one year	12	<u>727</u>	<u>1,725</u>
Net current assets		<u>54,469</u>	<u>24,288</u>
Total assets less current liabilities		<u><u>54,469</u></u>	<u><u>24,288</u></u>
Funds of the charity			
Restricted funds		35,929	20,876
Unrestricted funds		<u>18,540</u>	<u>3,412</u>
Total charity funds	13	<u><u>54,469</u></u>	<u><u>24,288</u></u>

These financial statements were approved by the board of trustees and authorised for issue on, 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.

All About Us - ASD Teens

Notes to the Financial Statements

Year ended 31 August 2023

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 51 Castle Road, Antrim, BT41 4NA.

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

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

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 Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	13,495	13,495	4,586	4,586

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
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 Funds £	Restricted Funds £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2023 £
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 Funds £	Restricted Funds £	Total Funds 2022 £
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 undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
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 support costs £	Total 2023 £	Total 2022 £
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

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	2022
	£	£
Fees payable to the independent examiner for: 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	2022
	£	£
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	2022
	£	£
Trade creditors	727	1,725

13. Analysis of charitable funds

Unrestricted funds

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Sept 2022	Income £	Expenditure £	Transfers £	At 31 Aug 2023 £
Restricted Fund	20,875	167,048	(153,248)	1,254	35,929

	At 1 Sept 2021	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £
Restricted Fund	8,184	90,634	(85,764)	7,822	20,876

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

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