

All About Us - ASD Teens

Unaudited Financial Statements

31 August 2024

NUGENT CHARTERED ACCOUNTANTS

Chartered accountants

33b Church Street

Antrim

Co Antrim

BT41 4BE

All About Us - ASD Teens

Financial Statements

Year ended 31 August 2024

Page

Trustees' annual report **1** Independent examiner's report to the trustees **5**
Statement of financial activities **6** Statement of financial position **7** Notes
to the financial statements **8**

All About Us - ASD Teens

Trustees' Annual Report Year

ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name All About Us - ASD Teens

Charity registration number 107426

Principal office Unit 4 Greystone Shopping Centre
Antrim
Co Antrim

The trustees

A O'Neill
M Gould
N Neeson
A Button
P Ruddy
O Bell
E Stefan
O Davidson
T Todd
C O'Neill
J Todd
J Holmes

Independent examiner Teresa Nugent
33b Church Street
Antrim
Co Antrim
BT41 4BE

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 2024

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 of 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 and 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."

All About Us - ASD Teens

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance

A Year of Growth and Gratitude.

This year has been one of the most remarkable chapters in the AAU journey. What began in 2018 as a small local group has grown into a vibrant, award-winning charity and in 2024, we were honoured to receive The Kings Award for Voluntary Service.

The Kings Award for Voluntary Service is a recognition that shines a light on the incredible dedication of our volunteers, staff, and the strength of our young people and their families.

Across the year, we have supported over 240 families, delivering around 450 sessions in our centre in Greystone and whether the session was tailored for life skills, gaming, arts, personal development, or social time, every session has been a chance for young people to belong, learn, and grow.

We are moving into the new year planning a new community social enterprise café and training centre, The Pop In, to be located beside our centre. The café and training centre is designed to give our

young people hands-on training and inclusive employment opportunities while providing a vibrant hub for the community with celebration events and opportunities.

None of this would be possible without the passion of our staff and commitment from our volunteers who have contributed over 3,800 hours this year. Their kindness, consistency, and creativity bring our work to life every single day.

Our young people who have truly shone.

This year alone:

36 completed ASDAN-accredited courses.

14 experienced a residential, developing mutual understanding, independence, and teamwork. 10 became peer mentors and youth leaders.

7 moved into paid work, volunteering, or education after our life skills programme.

Feedback from families and participants, with 84% completing surveys 92%, said they felt more confident, more independent, and more connected.

Our story is one of community, collaboration, and courage. Together, we have built more than just a service, we have built a movement bringing brighter futures for all and as we look ahead to a year of further growth, we remain rooted in our mission: to create inclusive spaces where every young person is valued, supported, and celebrated.

Thank you to everyone who has contributed to our journey and for believing in both our organisation, the young people, and the families we support by helping us continue to be *All About Us*.

All About Us - ASD Teens

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

During the year to 31st August 2024 unrestricted income was £40,625 (2023: £29,350). Unrestricted income consists of donations, grants, and fundraising activities (see notes 4 and 5). Restricted income received during the year to 31st August 2024 was £154,807 (2023: £167,048). Restricted income consists of grants from Care in the Community £NIL (2023:£990), Children in Need £27,130 (2023:£16,670), Education Authority £4,472 (2023:£6,000), Albert Hunt Trust £NIL (2023:£4,000), Cash for Kids £3,000 (2023:£2,800), Belfast Cathedral £1,500 (2023:£1,000), Halifax Foundation £NIL (2023:£3,500), Asda £800 (2023: £1,000), Awards for All £10,000 (2023:£9,500), Clear Project £NIL (2023:£3,830), Other trusts £NIL (2023:£3,888), NIHE £7,050 (2023:4,000), Triangle £NIL (2023:£4,268) and Empowering Young People £92,720 (2023:£99,489), Warm and Welcome £1,000, LFT Trust £3,887, Community Relations £2,480, Co-operation Ireland £430, Northern Trust Health and Wellbeing £338 and ANBC £NIL (2023:£6,113). Total income received during the year was £195,432 (2023: £196,398).

During the year to 31st August 2024 expenditure consisted of equipment and activity items £15,563 (2023: £47,860), hospitality and tuckshop £38,087 (2023: £23,421), trips £12,110 (2023: £3,735) and various support costs £155,868 (2023: £91,200), see note 8 for a breakdown. Total expenditure during the year was £221,628 (2023: £166,216).

Reserves consist of restricted funds, at the start of the year restricted reserves were £35,930, income received £154,807 less expenditure of £201,077 plus movement from unrestricted funds of £19,546, leaving a restricted fund at the year-end of £9,206, see note 13 for a breakdown.

At the start of the year unrestricted funds were £18,540, income received during the year was £40,625 less expenditure of £20,552 less transfer to restricted funds of £19,546, leaving a closing fund of £19,067.

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

P Ruddy T Todd
Trustee Trustee

All About Us - ASD Teens

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

Year ended 31 August 2024

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 2024.

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

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 2024

	Unrestricted funds		Restricted funds		Total funds		Total funds	
	2024	2023	2024	2023	2024	2023	2024	2023
Income and endowments								
Donations and legacies	4 9,420	– 9,420	13,495	Charitable activities	5 31,205	154,807	186,012	
		182,903						
Total income	40,625	154,807	195,432	196,398				

Expenditure

Expenditure on charitable activities	6,7	20,552	201,077	221,628	166,216	
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Total expenditure	20,552	201,077	221,628	166,216	=====	=====
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Net (expenditure)/income and net

movement in funds	20,073	(46,270)	(26,196)	30,182	=====	=====
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Reconciliation of funds

Total funds brought forward	18,540	35,930	54,470	24,287		
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Total funds carried forward	38,613	(10,340)	28,273	54,469	=====	=====
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The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure are derived from continuing activities.

The notes on pages 8 to 14 form part of these financial statements. 6

All About Us - ASD Teens**Statement of Financial Position****31 August 2024**

2024	2023
Note	£ £

Current assets

Cash at bank and in hand	32,070	55,196
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Creditors: amounts falling due within one year	12	3,797	727	
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Net current assets	28,273	54,469	
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Total assets less current liabilities 28,273 54,469 =====

Funds of the charity

Restricted funds 9,206 35,929 Unrestricted funds 19,067 18,540

Total charity funds 13 28,273 54,469 =====

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

P Ruddy T Todd
Trustee Trustee

The notes on pages 8 to 14 form part of these financial statements. 7

All About Us - ASD Teens

Notes to the Financial Statements

Year ended 31 August 2024

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.

All About Us - ASD Teens

Notes to the Financial Statements

(continued) **Year ended 31 August 2024**

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.

All About Us - ASD Teens

Notes to the Financial Statements

(continued) **Year ended 31 August 2024**

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 2024	Unrestricted Funds	Total Funds 2023
			£ £ £ £	
Donations				
Donations	9,420	9,420	13,495	13,495

5. Charitable activities

Restricted Funds Total Funds 2024

Unrestricted	Funds			
			£	£
Fundraising 31,205 – 31,205	Antrim and Newtownabbey BC – –	St Anne's Cathedral – 1,500		
1,500	Community Foundation – –	Empowering Young People – 92,720	92,720	Halifax
Foundation – –	Children in Need – 27,130	27,130	Other Grants – 33,457	33,457

			31,205	154,807 186,012

	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	99,489	Halifax Foundation – 3,500
3,500	Children in Need – 16,670	16,670	Other Grants – 45,399	45,399

			15,855	167,048 182,903

Other grants includes restricted grants from Education Authority £4,472 (2023:£6,000), Albert Hunt Trust £NIL (2023: £4,000), Asda £800 (2023:£1,000), Awards for All £10,000 (2023:£9,500), Clear Project NIL (2023:£3,830), Other Trusts NIL (2023:£3,888), NIHE £7,050 (2023:£4,000), Triangle £NIL (2023:£4,268),Cash 4 Kids £3,000 (2023: £2,800), Warm and Welcome £1,000, LFT £3,887, Community Relations £2,480, Northern Trust Health & Wellbeing £338 and ANBC NIL (2023:£6,113).

All About Us - ASD Teens

Notes to the Financial Statements

(continued) Year ended 31 August 2024

6. Expenditure on charitable activities by fund type

Total Funds 2024

Unrestricted	Funds	Restricted Funds
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£ £ £

Equipment and Activity Items 7,001 8,562 15,563 Hospitality and Tuckshop 2,502 35,585
38,087 Trips 643 11,470 12,110 Support costs 10,406 145,460 155,868 -----

20,552 201,077 221,628

	Unrestricted Funds	Restricted Funds	Total Funds 2023
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£ £ £

Equipment and Activity Items 4,347 43,514 47,860 Hospitality and Tuckshop 4,194 19,227
23,421 Trips – 3,735 3,735 Support costs 4,427 86,772 91,200 -----

12,968 153,248 166,216

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
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£ £ £ £

Equipment and Activity Items 15,563 – 15,563 47,860 Hospitality and Tuckshop 38,087 155,868
193,955 114,621 Trips 12,110 – 12,110 3,735 -----

65,760 155,868 221,628 166,216

8. Analysis of support costs

Analysis of
support costs

	activity	Total 2024	Total 2023
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£ £ £

Staff costs 97,360 97,360 56,642 Premises 760 760 2,510 Volunteer costs 16,680 16,680 3,870
Printing and stationery 111 111 3,584 Courses and workshops 19,866 19,866 6,503 Rent and
rates 5,237 5,237 4,060 Website and internet costs – – 4,591 Insurance 1,344 1,344 935
Professional fees 7,271 7,271 1,919 Accountancy fees 3,186 3,186 2,700 Other costs 4,053
4,053 3,886 -----

155,868 155,868 91,200

12

All About Us - ASD Teens

Notes to the Financial Statements

(continued) Year ended 31 August 2024

8. Analysis of support costs (continued)

Within 'Other Support Costs' are cleaning expenses £2,173 (2023:£2,290), telephone £1,880 (2023:£457) and sundry expenses £NIL (2023:£1,139).

9. Independent examination fees

2024 2023

£ £

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:

2024 2023

£ £

Wages and salaries 97,360 56,642

The average head count of employees during the year was 12 (2023: 9).

No employee received employee benefits of more than £60,000 during the year (2023:

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

2024 2023

£ £

Trade creditors 3,796 727

13. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2023	Income	Expenditure	Transfers At 31 Aug 2024	
					£ £ £ £ £
General funds	18,540	40,625	(20,552)	(19,546)	19,067
	At 1 Sept 2022	Income	Expenditure	Transfers At 31 Aug 2023	
					£ £ £ £ £
General funds	3,412	29,350	(12,968)	(1,254)	18,540

13

All About Us - ASD Teens

Notes to the Financial Statements

(continued) Year ended 31 August 2024

13. Analysis of charitable funds (continued)

Restricted funds	At 31 Aug 2024	
At 1 Sept 2023	Income	Expenditure
	Transfers	
Restricted Fund	35,930	154,807
		(201,077)
		19,546
		9,206
	At 1 September	2022
		Income
		Expenditure
		Transfers

At	31 August 20 23	£ £ £ £ £
Restricted Fund 1	20,875 167,048 (153,248) 1,254 35,929	=====
		=====

At 31st August 2024, the restricted funds related to Belfast Cathedral £180, Cash4kids £1,448, Children in Need £2,544, Education Authority £560, LFT Trust £4,474.

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
			£ £ £
Current assets	22,864 9,206 32,070		
Creditors less than 1 year	(3,797) – (3,797)		=====
Net assets	19,067 9,206 28,273		=====
	Unrestricted Funds	Restricted Funds	Total Funds 2023
			£ £ £
Current assets	19,267 35,929 55,196		
Creditors less than 1 year	(727) – (727)		=====
Net assets	18,540 35,929 54,469		=====