Docusign Envelope ID: 19525107-CEB4-8815-832E-AF2D8958AEC5

REGISTERED CHARITY NUMBER: SC054332

Report of the Trustees and

Unaudited Financial Statements for the Period 23 June 2025 to 31 March 2026

for

AutisFun Group

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

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Contents of the Financial Statements
for the Period 23 June 2025 to 31 March 2026

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Report of the Trustees
for the Period 23 June 2025 to 31 March 2026

The trustees present their report with the financial statements of the charity for the period 23 June 2025 to 31 March 2026. The trustees have adopted the provisions of 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) (effective 1 January 2019).

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
During the year AutisFun Continued to support children with additional support needs and their families.

We delivered 112 play sessions, with an average of 40 children attending each week, alongside seasonal parties and 10 summer outings, all partially subsidised by AutisFun.

We provided 30 free parent/carer wellbeing sessions, with an average of 15 attendees, including yoga, wellbeing workshops, silent discos, cold-water dips, saunas and support from professional agencies. We also delivered a free two day Makaton course for 18 parents and volunteers.

Alongside our activities we supported families with letters, attendance at school meetings, individual support and signposting to appropriate services and agencies.

FINANCIAL REVIEW
Financial position
The trustees are pleased to report a surplus in the period under review.

Principal funding sources
We would like to thank Glasgow City Council Area Partnership, The National Lottery Community Fund, Corra Foundation, NCD Plumbing and GCVS Wellbeing Fund, along with our volunteers, families and supporters, for their invaluable support.

FUTURE PLANS
Our aim is to continue delivering these vital services and, subject to funding from Glasgow Life, to deliver an ASN-only Play Festival for families from our local and wider community.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC054332

Principal address
15 Quarrywood Avenue
Glasgow
G21 3BA

Trustees
A Dempsey (appointed 24.9.2025)
M McElroy (appointed 24.9.2025)
K Buchanan (appointed 24.9.2025) (resigned 28.4.2026)
M Kelly (appointed 24.9.2025)
E Anderson (appointed 24.9.2025)
J Christie (appointed 24.9.2025)

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REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 03-09-26 .... and signed on its behalf by:

Signed by:
Martin McElroy
....
17F90C9678734E9...
M McElroy - Trustee

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Independent Examiner's Report to the Trustees of
AutisFun Group

I report on the accounts for the period 23 June 2025 to 31 March 2026 set out on pages four to eight.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:
Jennifer Irvine
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Jennifer Irvine
The Institute of Chartered Accountants of Scotland

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 03-09-26

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Statement of Financial Activities
for the Period 23 June 2025 to 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		4,194	-	4,194
Charitable activities				
Autism support		23,967	34,555	58,522
Other trading activities	2	14,038	-	14,038
Total		42,199	34,555	76,754
EXPENDITURE ON				
Charitable activities				
Autism support		17,286	16,107	33,393
NET INCOME		24,913	18,448	43,361
Transfers between funds	6	(500)	500	-
Net movement in funds		24,413	18,948	43,361
TOTAL FUNDS CARRIED FORWARD		24,413	18,948	43,361

The notes form part of these financial statements

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Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	4	2,401	-	2,401
CURRENT ASSETS				
Cash at bank		22,912	18,948	41,860
CREDITORS				
Amounts falling due within one year	5	(900)	-	(900)
NET CURRENT ASSETS		22,012	18,948	40,960
TOTAL ASSETS LESS CURRENT LIABILITIES		24,413	18,948	43,361
NET ASSETS		24,413	18,948	43,361
FUNDS	6			
Unrestricted funds				24,413
Restricted funds				18,948
TOTAL FUNDS				43,361

The financial statements were approved by the Board of Trustees and authorised for issue on 03-09-26 .... and were signed on its behalf by:

Signed by:
Martin McElroy
17F90C9678734E9...
M McElroy - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

 continued...

2. OTHER TRADING ACTIVITIES

	£
Fundraising	2,052
Trip income	7,625
Bonus ball	4,361
	14,038

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2026.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2026.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	2,976
DEPRECIATION	
Charge for year	575
NET BOOK VALUE	
At 31 March 2026	2,401

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	900

6. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds			
General fund	24,913	(500)	24,413
Restricted funds			
National Lottery	8,185	-	8,185
Robertson Trust Fund	1,411	-	1,411
Glasgow City Council Area Partnership	(500)	500	-
GCVS Welbeing	6,352	-	6,352
Corra Foundation	3,000	-	3,000
	18,448	500	18,948
TOTAL FUNDS	43,361	-	43,361

continued...

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,199	(17,286)	24,913
Restricted funds			
National Lottery	20,000	(11,815)	8,185
Robertson Trust Fund	2,000	(589)	1,411
Glasgow City Council Area Partnership	2,000	(2,500)	(500)
GCVS Welbeing	7,555	(1,203)	6,352
Corra Foundation	3,000	-	3,000
	34,555	(16,107)	18,448
TOTAL FUNDS	76,754	(33,393)	43,361

The National Lottery funding was for trips, equipment and experiences and is two year funding.

Robertson Trust funding is to help with core running costs.

Funding from Glasgow City Council Area Partnership was to have a one off event softplay outing.

The GCVS Wellbeing Fund is one year funding for parent/carer connect covering wellbeing sessions/facilitators, hall hire, expenses for volunteers and marketing/leaflets and will be expended by 9 March 2027.

Funding from Corra Foundation is to support with sessional/volunteer expenses until February 2027.

Transfers between funds

The Trustees resolved to transfer £500 from the General Fund to cover a funding deficit on the restricted Glasgow City Council Area Partnership fund.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2026.