

AUTISTIC SOCIETY GREATER MANCHESTER AREA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

Registered Charity No. 1089527
Company Registration No. 4326334

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AUTISTIC SOCIETY GREATER MANCHESTER AREA

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AUTISTIC SOCIETY GREATER MANCHESTER AREA

Report of the trustees for the year ended 31st March 2019

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015).

Objectives and activities

The purposes of the charity are to provide direct support for people with autistic spectrum conditions including Asperger Syndrome / Higher Functioning Autism, and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities ranging from short sessions to residential holidays.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support. Many reports over the years have highlighted the need for support services like ours and the public benefits they bring – these include: Make Schools Make Sense (NAS 2007), Autism Perception Survey 2006 (ASGMA 2006), I Exist (NAS 2008), a life Less Ordinary (NPC 2007), and the Autism Act (2009)

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Gaming, cooking, gym/swim and walking groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults
- v) Residential holidays

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Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Seminars and conferences
- iii) Information on ASC diagnosis
- iv) Guidance on benefits and housing advice
- v) A range of family support services
- vi) Employment Support

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

Ensuring our work delivers our aims

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

A review of our achievements and performance

The main achievements during the year include the following:

- Development of an extended range of activities for our members which focus on outdoor interests such as camping and fishing aimed at enhancing our members' approach to healthy living.
- We have been awarded continuation funding from a number of our partners in order to continue our provision of our weekly 'out of school' activity group for 10-18 year olds with an ASC who are currently not in education, employment or training. It aims to get young people to return into education or employment and feel more confident in society.
- We developed an effective partnership with other agencies in order to secure funding to run autism-specific one-to-one/life skills coaching for adults in Trafford. This has addressed issues of social isolation, health and lifestyle.
- The programme of 10-18 and adult group activities has considerably expanded to over 150 groups per quarter. Nevertheless, demand for our services still exceeds our funding capability. We aim to secure additional funding in the coming year in order to address this.

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- We began work in January 2019 with Autism Forward, an organisation providing funding for adults with ASC to receive mentoring services to aid their access to employment and employability.
- We developed a programme in partnership with the Co-operative College, under the banner of Co-operative (Ad)Venture Manchester, which aims to provide young adults, especially those with ASC, with experience of the world of work and entrepreneurship.
- We began to develop a programme of training for private and public bodies, highlighting awareness of autism and its effect on how people with the condition may interact with those around them.

Financial Review

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn. The total grants received have remained static (2018: increase by 35%) but our self-generated income has fallen by 7% (2018: fall by 19%), due in part to reducing numbers of attendances but also some additional grant income meaning that charges for certain children's activities have been reduced. Our staff and operating costs have reduced by 8% compared to 2018. Self-generated income now represents 46% (2018: 51%) of total income, as a result of the increase in grants. Some of our expenditure this year represents the use in the current year of funds received in previous years for future expenditure. Partly because of this our total expenditure this year has exceeded this year's income. However, in the context of our total assets (£266,633) the trustees continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, so as to provide a fuller range of services. The trustees are confident that we will remain a stable organisation and a good going concern.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2019 was £89,588 of which £78,335 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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The Charity's main source of income is grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks.

Plans for Future Periods

A Five Year Strategic Plan has been drafted, which includes among other topics the following:

- Achieve & sustain organic growth with full cost recovery
- Manage finance & budgets
- Centre of Excellence in ASC
- Offer a wide range of social activities
- Guide and engage with professional bodies

Some of the key objectives for the next three years include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions

This plan will be regularly reviewed and updated to take account of the constantly evolving funding and social care environment.

Although ASGMA in its current format was founded in 2001, the service has been running since 1968. This is therefore ASGMA's 50th year of operation. A number of plans are being developed to ensure that ASGMA remains focused on its aims of supporting people with autism and their carers in a rapidly-changing world, not least in respect of funding and the world of work.

Structure, governance and management

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28th November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of trustees

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

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Trustee induction and training

Many of the current trustees are relatively new to the organisation. New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

Organisation

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Charity Number: 1089527

Company Registration Number: 4326334

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Mr. Wesley Auden

Mr. Bernard Yardley Treasurer

Mr. Christopher Bryan (appointed July 2018)

Prof. Helen Laville Chair (appointed September 2018)

Dr. Debra Bradley (appointed October 2018)

Ms. Sally McInerney (resigned September 2018)

Mr. Stephen Crook (resigned October 2018)

Ms. April Preston (resigned October 2018)

Ms. Siobhan McKeever (resigned October 2018)

Ms. Helen Leighs (appointed January 2019)

Mrs. Claire Smith (appointed January 2019)

Senior Management Team

Les Neal Operations Manager

Judith Sandground Finance Manager

AUTISTIC SOCIETY GREATER MANCHESTER AREA**Registered Office**

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Stretford
Manchester
M32 0HL

Independent Examiners

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Pilgrim Drive
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M11 3TQ

Bankers

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51 Mosley Street
Manchester M4 1LE

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Lloyds Bank
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Sheldon
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State Bank of India
Carlton House
18 Albert Square
Manchester
M2 5PE

Hampshire Trust Bank
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AUTISTIC SOCIETY GREATER MANCHESTER AREA

Virgin Money
Jubilee House
Gosforth
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NE3 4PL

Trustees responsibilities in relation to the financial statements

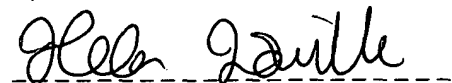
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Prof. Helen Laville
Chair

Date: 3rd October 2019

Independent examiner's report to the trustees of AUTISTIC SOCIETY GREATER MANCHESTER AREA

I report on the accounts of the company for the year ended 31st March 2019, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 3rd October 2019

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2019

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2019	Total Funds Year Ended 31 March 2018
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	4,360	-	4,360	10,584
Charitable Activities	(4)	114,540	132,149	246,689	255,836
Investment Income		2,233	-	2,233	2,075
Other			-	-	926
Total		121,133	132,149	253,282	269,421
Expenditure on:					
Charitable Activities	(5)	84,799	194,422	279,221	303,847
Total		84,799	194,422	279,221	303,847
Net income/(expenditure)		36,334	(62,273)	(25,939)	(34,426)
Transfers between funds	(14)	(28,926)	28,926	-	-
Net movement in funds		7,408	(33,347)	(25,939)	(34,426)
Reconciliation of funds					
Total funds brought forward	(14)	241,180	51,392	292,572	326,998
Total funds carried forward	(14)	248,588	18,045	266,633	292,572

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 12 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
Fixed assets:			
Tangible assets	(10)	11,253	16,146
Total fixed assets		<u>11,253</u>	<u>16,146</u>
Current assets:			
Debtors	(11)	35,072	34,640
Cash at Bank & in Hand		264,713	270,272
Total current assets		<u>299,785</u>	<u>304,912</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	44,405	28,486
Net current assets or liabilities		<u>255,380</u>	<u>276,426</u>
Total assets less current liabilities		<u>266,633</u>	<u>292,572</u>
Total net assets or liabilities		<u>266,633</u>	<u>292,572</u>
The funds of the charity:			
Restricted income funds	(14)	18,045	51,392
Unrestricted income funds	(14)	248,588	241,180
Total charity funds		<u>266,633</u>	<u>292,572</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 3rd October 2019

Prof. Helen Laville Chair



The notes on pages 12 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2019

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Net cash used in operating activities	(7,792)	(33,544)
Cash flows from investment activities:		
Interest	2,233	2,075
Purchase of fixed assets	-	(14,275)
Net cash provided by investing activities	<u>2,233</u>	<u>(12,200)</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (5,559)	 (45,744)
 Cash and cash equivalents brought forward	 270,272	 316,016
Cash and cash equivalents carried forward	<u><u>264,713</u></u>	<u><u>270,272</u></u>

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 20 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of fundraising activities, advertising and activities.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles	25% on cost
Office Furniture/Office Renovations	15% on cost
Office Equipment	25% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

Under auto-enrolment legislation the company became liable to operate auto-enrolment from its staging date of 1st February 2017. After postponement in accordance with provisions of the legislation auto-enrolment became operational on 1st May 2017. A new pension scheme was opened with Aviva for this purpose. Staff pay the government minimum in force at the time and the company makes an employer contribution of 6%, following the contribution rate already in place for the existing shareholder schemes.

Exiting pension schemes met auto-enrolment criteria and staff already in the schemes were offered the option of remaining in them or transferring to the new scheme.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2019 £	Restricted Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2018 £
Donations	3,571	-	3,571	10,360
Gift Aid	789	-	789	224
	<u>4,360</u>	<u>-</u>	<u>4,360</u>	<u>10,584</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2019	31 March	31 March	31 March
	£	£	£	£
Activity Fees 10-18 Activities	13,712	-	13,712	17,582
Direct Payments and 1-2-1	28,058	-	28,058	26,261
Activity Fees 18+ Activities	68,360	-	68,360	73,684
Fundraising and Events Income	131	-	131	700
Restricted grants:				
Bolton Aiming High	-	10,000	10,000	10,000
Bolton Autism Social Group	-	8,384	8,384	-
Salford Aiming High	-	15,000	15,000	15,000
Trafford Housing Trust	-	-	-	2,910
Co-operative College	-	3,072	3,072	-
Stockport Aiming High	-	1,280	1,280	4,160
Zochonis Charitable Trust	-	25,000	25,000	25,000
BBC Children in Need	-	25,866	25,866	34,762
Age UK Trafford	-	17,734	17,734	17,734
GMP Commissioner Fund	-	15,087	15,087	13,125
Autism Forward	-	800	800	-
One Stop Carriers for Causes	-	1,000	1,000	-
Sportivate	-	-	-	3,277
HB Villages	-	4,404	4,404	3,250
Key 103's Cash for Kids	-	4,522	4,522	3,751
Membership subscriptions	4,279	-	4,279	4,640
	<u>114,540</u>	<u>132,149</u>	<u>246,689</u>	<u>255,836</u>

5. Expenditure

	Autism Support Services £	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Expenditure on charitable activities:			
Employment Costs	204,891	204,891	216,216
Fundraising activities	-	-	10,725
Activities Costs	11,345	11,345	17,763
Bank Charges	189	189	45
Training	1,370	1,370	1,070
Recruitment	1,055	1,055	783
Volunteer Expenses	6	6	105
Minor Equipment	1,621	1,621	166
Travel	7,743	7,743	7,103
Bad Debts	3,000	3,000	3,362
Repairs and Maintenance	2,764	2,764	2,029
Heat, Light & Water	3,927	3,927	3,758
Subscriptions & Licences	312	312	105
IT Maintenance	1,954	1,954	2,252
Cleaning	3,393	3,393	2,318
Telephone	4,563	4,563	4,714
Rent & Rates	15,109	15,109	15,221
Insurance	2,363	2,363	3,424
Governance and Support Costs	1,635	1,635	2,774
Post, Printing & Stationery	7,038	7,038	6,170
Miscellaneous	50	50	59
Depreciation	4,893	4,893	3,685
	<u>279,221</u>	<u>279,221</u>	<u>303,847</u>

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Professional Fees	400	-	400	type of expense
Data Protection	35	-	35	type of expense
	<u>435</u>	<u>1,200</u>	<u>1,635</u>	

8. Analysis of staff costs

	Year Ended 31 March 2019	Year Ended 31 March 2018
	£	£
Wages and Salaries	184,268	195,329
Social Security Costs	10,910	11,141
Pension Costs	9,713	9,746
	<u>204,891</u>	<u>216,216</u>

The average number of employees during the year was 14 (previous year: 15).

The charity considers its key management personnel comprises the trustees and Senior Management Team. The total employment benefits, including employer pension contributions of the key management personnel (senior management team were £58,389, (previous year: £20,000), No employees have benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 March 2019	Year Ended 31 March 2018
	£	£
Independent examination fees	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

10. Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Office Renovations and Furniture	Total
Cost	£	£	£	£
At 1 April 2018	13,289	29,168	26,872	69,329
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2019	<u>13,289</u>	<u>29,168</u>	<u>26,872</u>	<u>69,329</u>
Depreciation				
At 1 April 2018	2,230	24,957	25,996	53,183
Charge for Year	3,322	1,032	539	4,893
Eliminated on Disposals	-	-	-	-
At 31 March 2019	<u>5,552</u>	<u>25,989</u>	<u>26,535</u>	<u>58,076</u>
NET BOOK VALUE				
At 31 March 2019	<u>7,737</u>	<u>3,179</u>	<u>337</u>	<u>11,253</u>
At 31 March 2018	<u>11,059</u>	<u>4,211</u>	<u>876</u>	<u>16,146</u>

11. Analysis of debtors

	2019	2018
	£	£
Debtors	14,522	24,754
Prepayments	7,734	5,976
Other debtors	12,816	3,910
	<u>35,072</u>	<u>34,640</u>

Debtors and prepayments related to restricted funds £13,026 (2018: £3,910), and unrestricted funds £22,046 (2018: £30,730)

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Creditors	15,142	19,135
Short-term compensated absences (holiday pay)	1,843	1,251
Other creditors and accruals	2,476	2,242
Deferred income	21,174	2,410
Taxation and social security costs	3,770	3,448
	<u>44,405</u>	<u>28,486</u>

13. Deferred income

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2018	2,410
Amount released to income earned from charitable activities	(2,410)
Amount deferred in year	<u>21,174</u>
Balance at 31 March 2019	<u>21,174</u>

14. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	82,180	121,133	(84,799)	(28,926)	89,588
Designated Fund	159,000	-	-	-	159,000
	<u>241,180</u>	<u>121,133</u>	<u>(84,799)</u>	<u>(28,926)</u>	<u>248,588</u>

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For redundancy provision and winding up costs in the event of the closure of the organisation or severe cutbacks in funding.

Analysis of movements in restricted funds

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Bolton Aiming High	7,735	10,000	(17,735)	-	-
Bolton Autism Social Group	-	8,384	(8,384)	-	-
Life Coaching Salford	3,774	-	(196)	2	3,580
Salford Aiming High	12,016	15,000	(27,016)	-	-
Trafford Housing Trust	112	-	(112)	-	-
Co-operative College	-	3,072	(3,072)	-	-
Stockport Aiming High	4,726	1,280	(6,006)	-	-
Skelton Bounty	1,015	-	-	-	1,015
BBC Children in Need Fun and Friendship	3,211	-	-	-	3,211
BBC Children in Need	(22,376)	25,866	(32,134)	28,644	-
Pilot Project Fund	8,340	-	-	-	8,340
Zochonis Charitable Trust	(275)	25,000	(25,000)	275	-
Age UK Trafford	17,656	17,734	(33,491)	-	1,899
GMP Commissioner Fund	8,492	15,087	(23,579)	-	-
Autism Forward	-	800	(800)	-	-
One Stop Carriers for Causes	-	1,000	(1,000)	-	-
Sportivate	3,277	-	(3,277)	-	-
HB Villages	3,018	4,404	(7,422)	-	-
Key 103's Cash for Kids	(5)	4,522	(4,522)	5	-
The Manchester Guardian Society	676	-	(676)	-	-
	51,392	132,149	(194,422)	28,926	18,045

14. Analysis of charitable funds (continued)

Name of restricted fund:

Bolton Aiming High
 Bolton Autism Social Group
 Life Coaching Salford
 Salford Aiming High
 Trafford Housing Trust
 Co-operative College
 Stockport Aiming High
 Skelton Bounty
 BBC Children in Need Fun and Friendship
 BBC Children in Need
 Pilot Project Fund
 Zochonis Charitable Trust
 Age UK Trafford
 GMP Commissioner Fund

Autism Forward
 One Stop Carriers for Causes
 Sportivate
 HB Villages
 Key 103's Cash for Kids
 The Manchester Guardian Society

Description, nature and purpose of the fund

for Bolton Activity Group 13-19

for health and wellbeing services in Salford
 for Youth Clubs and activities in Salford
 pre-employment support and training

for Youth Clubs and activities in Stockport
 for future depreciation

for 12-18 support work

for 10-18 support work

for development of new initiatives

for information and Family Support Services

for life coaching for adults in Trafford

for out of school project (children excluded or at risk of being excluded from school)

one-off grant promoting physical exercise over summer

supported living provider promoting awareness

Cash4Kids - entrance fees and transport for children's holiday activities

for art equipment

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	11,253	-	-	11,253
Cash at bank and in hand	96,169	159,000	9,544	264,713
Other net current assets/(liabilities)	(17,834)	-	8,501	(9,333)
Total	89,588	159,000	18,045	266,633

16. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2019	Year Ended 31 March 2018
	£	£
Net movement in funds	(25,939)	(34,426)
Add back depreciation	4,893	3,685
Deduct investment income	(2,233)	(2,075)
Decrease/(increase) in debtors	(432)	322
Increase/(decrease) in creditors	15,919	(1,050)
Net cash used in operating activities	(7,792)	(33,544)

Income and Expenditure Account

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Income		
Donations	3,571	10,360
Gift Aid	789	224
Investment Income	2,233	2,075
Other	-	926
Activity Fees 10-18 Activities	13,712	17,582
Direct Payments and 1-2-1	28,058	26,261
Activity Fees 18+ Activities	68,360	73,684
Fundraising and Events Income	131	700
Restricted grants:	-	-
Bolton Aiming High	10,000	10,000
Bolton Autism Social Group	8,384	-
Salford Aiming High	15,000	15,000
Trafford Housing Trust	-	2,910
Co-operative College	3,072	-
Stockport Aiming High	1,280	4,160
Zochonis Charitable Trust	25,000	25,000
BBC Children in Need	25,866	34,762
Age UK Trafford	17,734	17,734
GMP Commissioner Fund	15,087	13,125
Autism Forward	800	-
One Stop Carriers for Causes	1,000	-
Sportivate	-	3,277
HB Villages	4,404	3,250
Key 103's Cash for Kids	4,522	3,751
Membership subscriptions	4,279	4,640
Total Income	253,282	269,421
Expenditure		
Employment Costs	204,891	216,216
Fundraising activities	-	10,725
Activities Costs	11,345	17,763
Bank Charges	189	45
Training	1,370	1,070
Recruitment	1,055	783
Volunteer Expenses	6	105
Minor Equipment	1,621	166
Travel	7,743	7,103
Bad Debts	3,000	3,362
Repairs and Maintenance	2,764	2,029
Heat, Light & Water	3,927	3,758
Subscriptions & Licences	312	105
IT Maintenance	1,954	2,252
Cleaning	3,393	2,318
Telephone	4,563	4,714
Rent & Rates	15,109	15,221
Insurance	2,363	3,424
Governance and Support Costs	1,635	2,774
Post, Printing & Stationery	7,038	6,170
Miscellaneous	50	59
Depreciation	4,893	3,685
Total Expenditure	279,221	303,847
Surplus/(deficit for year)	(25,939)	(34,426)