

# **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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 31<sup>st</sup> March 2020**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2020 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 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

## **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services
- v) 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 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.
- We ran over 500 10-18 and adult group activities over the year. 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.
- We continued to work with Autism Forward, an organisation providing funding for adults with ASC to receive mentoring services to aid their access to employment and employability.
- We continued to run 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.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### 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 fallen by 13% (2019: no change) and our self-generated income has fallen by 9% (2019: fall by 7%), due to reducing numbers of attendances (although income from support for individuals has increased). Our staffing costs have increased by 7% compared to 2019, partly due to the filling of vacancies. Self-generated income now represents 43% (2019: 46%) of total income. 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 (£204,784) 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.

Shortly before the year end the global COVID-19 pandemic began; for further information on this please see below under Plans for Future Periods. In spite of the pandemic, however, 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 31<sup>st</sup> March 2020 was £53,407 of which £46,941 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.

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

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations

## **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

- 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
- Re-brand and new website

However, shortly before the balance sheet date the world-wide COVID-19 pandemic began. During the spring, summer and autumn of 2020 restrictions on movement, working and meeting have meant that the majority of the charity's face-to-face activities have had to cease or be substantially curtailed, to be replaced by phone calls, emails, texts and video-conferencing, in groups or on a one-to-one basis. Many sources of funding have as a result been eliminated, suspended or reduced. However, the charity was successful in obtaining emergency funding from the National Lottery and other short-term funding in the summer of 2020. Together with the funding obtained through the Coronavirus Job Retention Scheme (furlough) this has reduced the draw on reserves, but the Trustees nevertheless recognise the need to put a greater emphasis on our fundraising activities. It means that the charity will be in a position to re-start full services as soon as it is safe and legal to do so, and in the meantime will carry on offering support remotely and (where permitted under law and safe) face-to-face. The new website has been launched and ASGMA is now operating as I AM (Celebrating Autism in Greater Manchester). At the time of writing there is news that a number of vaccines may become available in the next few months, and it is reasonable to assume that normal in-person activities will be able to re-start in 2 or 3 months' time.

### **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 28<sup>th</sup> 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.

### **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.

## **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

### **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

Prof. Helen Laville                      Chair

Dr. Debra Bradley

Ms. Helen Leighs    (resigned May 2020)

Mrs. Claire Smith

Mr. Robert Johnson    (appointed February 2020)

Mr. David Smith    (appointed October 2019)

### **Senior Management Team**

Les Neal                      Operations Manager      (until February 2020)

Judith Sandground      Finance Manager

### **Registered Office**

1114 Chester Road

Stretford

Manchester

M32 0HL

### **Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Bankers**

Barclays Bank plc  
PO Box 357  
51 Mosley Street  
Manchester M4 1LE

Julian Hodge Bank  
One Central Square  
Cardiff  
CF10 1FS

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

Hampshire Trust Bank  
PO Box 74003  
London  
EC2P 2QR

Virgin Money  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL



**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Trustees responsibilities in relation to the financial statements**

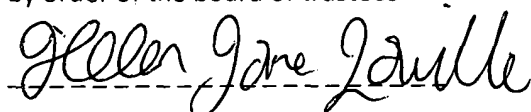
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 11<sup>th</sup> February 2021

## **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 31<sup>st</sup> March 2020, which are set out on pages 9 to 19.

### **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.

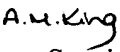
### **Basis of independent examiner's report**

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   
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11<sup>th</sup> February 2021

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31. MARCH 2020**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2020	Total Funds Year Ended 31 March 2019
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	4,027	-	4,027	4,360
Charitable Activities	(4)	108,381	114,578	222,959	246,689
Investment Income		2,238	-	2,238	2,233
<b>Total</b>		<b>114,646</b>	<b>114,578</b>	<b>229,224</b>	<b>253,282</b>
<b>Expenditure on:</b>					
Charitable Activities	(5)	166,030	125,043	291,073	279,221
<b>Total</b>		<b>166,030</b>	<b>125,043</b>	<b>291,073</b>	<b>279,221</b>
<b>Net income/(expenditure)</b>		<b>(51,384)</b>	<b>(10,465)</b>	<b>(61,849)</b>	<b>(25,939)</b>
Transfers between funds	(14)	(4,797)	4,797	-	-
<b>Net movement in funds</b>		<b>(56,181)</b>	<b>(5,668)</b>	<b>(61,849)</b>	<b>(25,939)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	248,588	18,045	266,633	292,572
<b>Total funds carried forward</b>	<b>(14)</b>	<b>192,407</b>	<b>12,377</b>	<b>204,784</b>	<b>266,633</b>

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 2020**

Company Registration Number: 04326334

	Notes	2020 £	2019 £
<b>Fixed assets:</b>			
Tangible assets	(10)	6,466	11,253
Total fixed assets		<u>6,466</u>	<u>11,253</u>
<b>Current assets:</b>			
Debtors	(11)	24,904	35,072
Cash at Bank & in Hand		214,837	264,713
Total current assets		<u>239,741</u>	<u>299,785</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	41,423	44,405
<b>Net current assets or liabilities</b>		<u>198,318</u>	<u>255,380</u>
<b>Total assets less current liabilities</b>		<u>204,784</u>	<u>266,633</u>
<b>Total net assets or liabilities</b>		<u>204,784</u>	<u>266,633</u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	12,377	18,045
Unrestricted income funds	(14)	192,407	248,588
<b>Total charity funds</b>		<u>204,784</u>	<u>266,633</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 11th February 2021



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 2020

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
<b>Net cash used in operating activities</b>	(52,114)	(7,792)
<b>Cash flows from investment activities:</b>		
Interest	2,238	2,233
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>2,238</u>	<u>2,233</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (49,876)	 (5,559)
 Cash and cash equivalents brought forward	 264,713	 270,272
<b>Cash and cash equivalents carried forward</b>	<u><u>214,837</u></u>	<u><u>264,713</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 expenditure 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.

Existing 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 (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Donations	1,530	-	1,530	3,571
Gift Aid	2,497	-	2,497	789
	<u>4,027</u>	<u>-</u>	<u>4,027</u>	<u>4,360</u>
Previous reporting period	<u>4,360</u>	<u>-</u>	<u>4,360</u>	

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Activity Fees 10-18 Activities	11,297	-	11,297	13,712
Individual Support	41,369	-	41,369	28,058
Activity Fees 18+ Activities	47,759	-	47,759	68,360
Fundraising and Events Income	1,728	-	1,728	131
Membership subscriptions	3,728	-	3,728	4,279
Unrestricted grants:				
Lloyds Bank	2,500	-	2,500	-
Restricted grants:				
Bolton Aiming High	-	10,000	10,000	10,000
Bolton Autism Social Group	-	17,413	17,413	8,384
Bolton CVS	-	688	688	-
Salford Aiming High	-	15,000	15,000	15,000
Co-operative College	-	9,089	9,089	3,072
Groundwork	-	3,986	3,986	-
Morrison's Foundation	-	3,000	3,000	-
Stockport Aiming High	-	-	-	1,280
Zochonis Charitable Trust	-	30,000	30,000	25,000
BBC Children in Need	-	3,779	3,779	25,866
Age UK Trafford	-	17,733	17,733	17,734
GMP Commissioner Fund	-	-	-	15,087
Autism Forward	-	720	720	800
One Stop Carriers for Causes	-	-	-	1,000
HB Villages	-	-	-	4,404
Key 103's Cash for Kids	-	3,170	3,170	4,522
	<u>108,381</u>	<u>114,578</u>	<u>222,959</u>	<u>246,689</u>
Previous reporting period	<u>114,540</u>	<u>132,149</u>	<u>246,689</u>	



**5. Expenditure**

	Autism Support Services £	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	219,831	219,831	204,891
Fundraising activities	114	114	-
Activities Costs	9,793	9,793	11,345
Bank Charges	514	514	189
Publicity	403	403	-
Training	1,230	1,230	1,370
Recruitment	1,052	1,052	1,055
Volunteer Expenses	-	-	6
Minor Equipment	192	192	1,621
Travel	7,220	7,220	7,743
Bad Debts	-	-	3,000
Repairs and Maintenance	1,184	1,184	2,764
Heat, Light & Water	3,638	3,638	3,927
Subscriptions & Licences	310	310	312
IT Maintenance	5,458	5,458	1,954
Cleaning	3,828	3,828	3,393
Telephone	3,384	3,384	4,563
Rent & Rates	16,020	16,020	15,109
Insurance	2,392	2,392	2,363
Governance and Support Costs	3,249	3,249	1,635
Post, Printing & Stationery	6,417	6,417	7,038
Miscellaneous	57	57	50
Depreciation	4,787	4,787	4,893
	<u>291,073</u>	<u>291,073</u>	<u>279,221</u>
Unrestricted funds		166,030	84,799
Restricted funds		125,043	194,422
		<u>291,073</u>	<u>279,221</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	1,392	-	1,392	type of expense
DBS Fees	622	-	622	type of expense
Data Protection	35	-	35	type of expense
	<u>2,049</u>	<u>1,200</u>	<u>3,249</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2020	Year Ended 31 March 2019
	£	£
Wages and Salaries	199,898	184,268
Social Security Costs	11,330	10,910
Pension Costs	8,603	9,713
	<u>219,831</u>	<u>204,891</u>
Charitable activities	219,831	204,891
Support costs	-	-
	<u>219,831</u>	<u>204,891</u>

The average number of employees during the year was 17 (previous year: 14).

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 £52,335 (previous year: £58,389). No employees have benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2020	Year Ended 31 March 2019
	£	£
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 2019	13,289	29,168	26,872	69,329
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2020	<u>13,289</u>	<u>29,168</u>	<u>26,872</u>	<u>69,329</u>
<b>Depreciation</b>				
At 1 April 2019	5,552	25,989	26,535	58,076
Charge for Year	3,322	956	509	4,787
Eliminated on Disposals	-	-	-	-
At 31 March 2020	<u>8,874</u>	<u>26,945</u>	<u>27,044</u>	<u>62,863</u>
<b>NET BOOK VALUE</b>				
At 31 March 2020	<u>4,415</u>	<u>2,223</u>	<u>(172)</u>	<u>6,466</u>
At 31 March 2019	<u>7,737</u>	<u>3,179</u>	<u>337</u>	<u>11,253</u>

**11. Analysis of debtors**

	2020	2019
	£	£
Debtors	16,468	14,522
Prepayments	5,748	7,734
Other debtors	2,688	12,816
	<u>24,904</u>	<u>35,072</u>

Debtors and prepayments related to restricted funds £7,121 (2019: £13,026), and unrestricted funds £17,783 (2019: £22,046)

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

	2020	2019
	£	£
Creditors	13,337	15,142
Short-term compensated absences (holiday pay)	1,966	1,843
Other creditors and accruals	2,594	2,476
Deferred income	20,729	21,174
Taxation and social security costs	2,797	3,770
	<u>41,423</u>	<u>44,405</u>

**13. Deferred income**

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2019	21,174
Amount released to income earned from charitable activities	(21,174)
Amount deferred in year	<u>20,729</u>
Balance at 31 March 2020	<u>20,729</u>

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

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	89,588	114,646	(166,030)	15,203	53,407
Designated Fund	159,000	-	-	(20,000)	139,000
	<u>248,588</u>	<u>114,646</u>	<u>(166,030)</u>	<u>(4,797)</u>	<u>192,407</u>

**Previous reporting period**

	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 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Bolton Aiming High	-	10,000	(10,031)	31	-
Bolton Autism Social Group	-	17,413	(17,413)	-	-
Life Coaching Salford	3,580	-	(36)	-	3,544
Bolton CVS	-	688	(688)	-	-
Salford Aiming High	-	15,000	(15,477)	477	-
Co-operative College	-	9,089	(9,089)	-	-
Groundwork	-	3,986	(3,986)	-	-
Morrison's Foundation	-	3,000	(3,000)	-	-
Skelton Bounty	1,015	-	(522)	-	493
BBC Children in Need Fun and Friendship	3,211	-	(3,211)	-	-
BBC Children in Need	-	3,779	(6,176)	2,397	-
Pilot Project Fund	8,340	-	-	-	8,340
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
Age UK Trafford	1,899	17,733	(19,632)	-	-
Autism Forward	-	720	(720)	-	-
Key 103's Cash for Kids	-	3,170	(5,062)	1,892	-
	18,045	114,578	(125,043)	4,797	12,377

## Previous reporting period

	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)**

<b>Name of restricted fund:</b>	<b>Description, nature and purpose of the fund</b>
Bolton Aiming High	for Bolton Activity Group 13-19
Bolton Autism Social Group	for adult support in Bolton
Life Coaching Salford	for health and wellbeing services in Salford
Bolton CVS	for Bolton children's activity days
Salford Aiming High	for Youth Clubs and activities in Salford
Trafford Housing Trust	pre-employment support and training
Co-operative College	(Ad)venture project for young adults
Groundwork	for children's school transition project
Morrison's Foundation	for Autism awareness and website development
Skelton Bounty	for future depreciation
BBC Children in Need Fun and Friendship	for 12-18 support work
BBC Children in Need	for 10-18 support work
Pilot Project Fund	for development of new initiatives
Zochonis Charitable Trust	for information and Family Support Services
Age UK Trafford	for life coaching for adults in Trafford
GMP Commissioner Fund	for out of school project (children excluded or at risk of being excluded from school)
Autism Forward	for employment mentoring
One Stop Carriers for Causes	for refurbishment of sensory room
Sportivate	one-off grant promoting physical exercise over summer
HB Villages	supported living provider promoting awareness
Key 103's Cash for Kids	Cash4Kids - entrance fees and transport for children's holiday activities
The Manchester Guardian Society	for art equipment

**15. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	6,466	-	-	6,466
Cash at bank and in hand	53,500	139,000	22,337	214,837
Other net current assets/(liabilities)	(6,559)	-	(9,960)	(16,519)
<b>Total</b>	<b>53,407</b>	<b>139,000</b>	<b>12,377</b>	<b>204,784</b>

**Previous reporting period**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Total</b>	<b>89,588</b>	<b>159,000</b>	<b>18,045</b>	<b>266,633</b>

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

	<b>Year Ended 31 March 2020</b>	<b>Year Ended 31 March 2019</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(61,849)	(25,939)
Add back depreciation	4,787	4,893
Deduct investment income	(2,238)	(2,233)
Decrease/(increase) in debtors	10,168	(432)
Increase/(decrease) in creditors	(2,982)	15,919
<b>Net cash used in operating activities</b>	<b>(52,114)</b>	<b>(7,792)</b>

## Income and Expenditure Account

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
<b>Income</b>		
Donations	1,530	3,571
Gift Aid	2,497	789
Investment Income	2,238	2,233
Activity Fees 10-18 Activities	11,297	13,712
Individual Support	41,369	28,058
Activity Fees 18+ Activities	47,759	68,360
Fundraising and Events Income	1,728	131
Membership subscriptions	3,728	4,279
Unrestricted grants:		
Lloyds Bank	2,500	-
Restricted grants:	-	-
Bolton Aiming High	10,000	10,000
Bolton Autism Social Group	17,413	8,384
Bolton CVS	688	-
Salford Aiming High	15,000	15,000
Co-operative College	9,089	3,072
Groundwork	3,986	-
Morrison's Foundation	3,000	-
Stockport Aiming High	-	1,280
Zochonis Charitable Trust	30,000	25,000
BBC Children in Need	3,779	25,866
Age UK Trafford	17,733	17,734
GMP Commissioner Fund	-	15,087
Autism Forward	720	800
One Stop Carriers for Causes	-	1,000
HB Villages	-	4,404
Key 103's Cash for Kids	3,170	4,522
<b>Total Income</b>	<b>229,224</b>	<b>253,282</b>
<b>Expenditure</b>		
Employment Costs	219,831	204,891
Fundraising activities	114	-
Activities Costs	9,793	11,345
Bank Charges	514	189
Publicity	403	-
Training	1,230	1,370
Recruitment	1,052	1,055
Volunteer Expenses	-	6
Minor Equipment	192	1,621
Travel	7,220	7,743
Bad Debts	-	3,000
Repairs and Maintenance	1,184	2,764
Heat, Light & Water	3,638	3,927
Subscriptions & Licences	310	312
IT Maintenance	5,458	1,954
Cleaning	3,828	3,393
Telephone	3,384	4,563
Rent & Rates	16,020	15,109
Insurance	2,392	2,363
Governance and Support Costs	3,249	1,635
Post, Printing & Stationery	6,417	7,038
Miscellaneous	57	50
Depreciation	4,787	4,893
<b>Total Expenditure</b>	<b>291,073</b>	<b>279,221</b>
<b>Surplus/(deficit for year)</b>	<b>(61,849)</b>	<b>(25,939)</b>