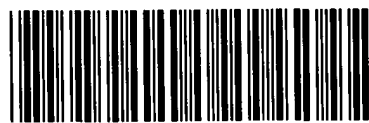


# **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021 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) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults
- v) Zoom Chats

## 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**

This year has continued to present challenges in relation to the services that we have been able to offer due to the restrictions placed on us by the COVID-19 pandemic. The impact on our members has been substantial with many experiencing high levels of social isolation and mental health difficulties as a result. In order to support our members, we quickly adapted our services and adopted online methodologies to enable us to support our members. For those who were most vulnerable we continued with face-to-face activity working within the restrictions placed on us by COVID-19.

The main achievements during the year include the following:

- Development of online group support through Zoom chats. These have been invaluable in helping to address the mental health challenges experienced by our members, and their families during the pandemic.
- Throughout the pandemic and the various lock downs we undertook weekly or fortnightly welfare checks with our members, by phone, text, email or on the doorstep, and continued to support our most vulnerable members on a one-to-one basis where possible.
- To provide a more flexible approach to support an Outreach Service was developed. This is designed to provide short term support to individuals to address specific needs. This is proving to be a popular service.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

- In order to support parents and carers, who have experienced significant challenges with the changes associated with the pandemic such as home schooling, we delivered a variety of free online webinar sessions about subjects that were particularly relevant to parents during lockdown. These were particularly well received
- We have made significant efforts to raise our profile and extend our reach through a variety of channels. Our social media platforms regularly reach many thousands of people. Additionally, we have produced a number of digital newsletters that promote and showcase the work that we do.
- As circumstances have allowed we have re-opened our group activities. The Youth Groups have proved to be particularly popular. 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 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 have developed a variety of promotional materials and a programme of training for private and public bodies. The aim of this is to build a commercial offer that will generate unrestricted income
- A new website and brand were launched. This has provided us with an engaging platform to promote our services and showcase our work.

### 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 increased by 80% (2020: 13% down); this is the result of one-off COVID-19 funding from HMRC (for furloughed staff) and the National Lottery. Our income from group activities was virtually nil, due to the COVID-19 lockdowns, and income from providing individual support was much lower, for the same reason. Our staffing costs before furlough grants were lower, with staff who left shortly before the start of the financial year not being replaced for many months. A number of one-off donations were received in the year, mostly in respect of COVID-19 support.

We have continued to use unspent funds received in previous years. Partly because of this our total expenditure this year has exceeded this year's income. However, in the context of our total assets (£183,643) 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. 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.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2021 was £62,290 of which £54,252 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. Specific risk assessment protocols have been developed with staff to address the new risks associated with the pandemic.

### **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
- 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 and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

The impact of the pandemic has, like many charities, had a significant impact. Prudent financial management, use of the furlough scheme along with successfully obtaining funding to cover this period mitigated some of the financial impact. Going forward substantial effort is now being deployed into fundraising. It needs to be recognised that these are difficult times for the charitable sector but some significant successes in the raising of funds have already been achieved.

The various lock downs throughout this period have meant that we were unable to continue with our group-based and face to face activities. Individuals with ASC experienced high levels of anxiety and social isolation throughout the pandemic. The charity provided support throughout with online activities, however, months of lack of social interaction and face to face communication has taken a heavy toll on many. Therefore, our priority now is to reengage with individuals and support them back into engaging in social activities and leisure activities.

## **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

### **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.

### **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)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 4326334

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### 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

Mr. David Smith

Mr. James Ellaby                      (appointed February 2021, resigned October 2021)

### Senior Management Team

Helen Boden                      CEO                      (from October 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

### Bankers

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

Julian Hodge Bank  
One Central Square  
Cardiff  
CF10 1FS



**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

Virgin Money  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

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

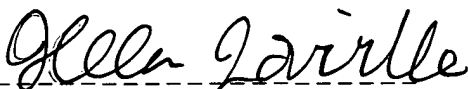
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

  
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Prof. Helen Laville  
Chair

Date: 17<sup>th</sup> November 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 2021, which are set out on pages 10 to 20.

### **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: 17<sup>th</sup> November 2021

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2021**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	12,700	-	12,700	4,027
Charitable Activities	(4)	120,243	108,132	228,375	222,959
Investment Income		736	-	736	2,238
<b>Total</b>		<b>133,679</b>	<b>108,132</b>	<b>241,811</b>	<b>229,224</b>
<b>Expenditure on:</b>					
Charitable Activities	(5)	144,796	118,156	262,952	291,073
<b>Total</b>		<b>144,796</b>	<b>118,156</b>	<b>262,952</b>	<b>291,073</b>
<b>Net income/(expenditure)</b>		<b>(11,117)</b>	<b>(10,024)</b>	<b>(21,141)</b>	<b>(61,849)</b>
Transfers between funds	(14)	-	-	-	-
<b>Net movement in funds</b>		<b>(11,117)</b>	<b>(10,024)</b>	<b>(21,141)</b>	<b>(61,849)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	192,407	12,377	204,784	266,633
<b>Total funds carried forward</b>	<b>(14)</b>	<b>181,290</b>	<b>2,353</b>	<b>183,643</b>	<b>204,784</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 13 to 20 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2021**

Company Registration Number: 04326334

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(10)	8,038	6,466
Total fixed assets		8,038	6,466
<b>Current assets:</b>			
Debtors	(11)	48,694	24,904
Cash at Bank & in Hand		179,162	214,837
Total current assets		227,856	239,741
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	52,251	41,423
Net current assets or liabilities		175,605	198,318
Total assets less current liabilities		183,643	204,784
<b>Total net assets or liabilities</b>		<b>183,643</b>	<b>204,784</b>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	2,353	12,377
Unrestricted income funds	(14)	181,290	192,407
<b>Total charity funds</b>		<b>183,643</b>	<b>204,784</b>

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 17th November 2021

Prof. Helen Laville Chair



The notes on pages 13 to 20 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Net cash used in operating activities</b>	(28,424)	(52,114)
<b>Cash flows from investment activities:</b>		
Interest	736	2,238
Purchase of fixed assets	(7,987)	-
<b>Net cash provided by investing activities</b>	<u>(7,251)</u>	<u>2,238</u>
 Increase/(decrease) in cash and cash equivalents during the year	 (35,675)	 (49,876)
 Cash and cash equivalents brought forward	 214,837	 264,713
<b>Cash and cash equivalents carried forward</b>	<u><b>179,162</b></u>	<u><b>214,837</b></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 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 8 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 (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	12,863	-	12,863	1,530
Gift Aid	(163)	-	(163)	2,497
	<u>12,700</u>	<u>-</u>	<u>12,700</u>	<u>4,027</u>
Previous reporting period	<u>4,027</u>	<u>-</u>	<u>4,027</u>	



## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Activity Fees 10-18 Activities	263	-	263	11,297
Individual Support	15,359	-	15,359	41,369
Activity Fees 18+ Activities	500	-	500	47,759
Outreach Service	1,956	-	1,956	-
Fundraising and Events Income	1,673	-	1,673	1,728
Membership subscriptions	2,159	-	2,159	3,728
Unrestricted grants:				
Lloyds Bank	-	-	-	2,500
Big Lottery Fund	80,000	-	80,000	-
Garfield Weston	18,333	-	18,333	-
Restricted grants:				
Bolton Aiming High	-	-	-	10,000
Bolton Council Autism Social Group	-	15,477	15,477	17,413
Bolton CVS	-	-	-	688
Salford Aiming High	-	15,000	15,000	15,000
Co-operative College	-	7,473	7,473	9,089
Groundwork	-	-	-	3,986
Morrison's Foundation	-	9,252	9,252	3,000
Zochonis Charitable Trust	-	20,000	20,000	30,000
BBC Children in Need	-	-	-	3,779
Age UK Trafford	-	-	-	17,733
HMRC CVJRS	-	40,930	40,930	-
Autism Forward	-	-	-	720
Key 103's Cash for Kids	-	-	-	3,170
	<u>120,243</u>	<u>108,132</u>	<u>228,375</u>	<u>222,959</u>
Previous reporting period	<u>108,381</u>	<u>114,578</u>	<u>222,959</u>	

**5. Expenditure**

	Autism Support Services £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	187,907	187,907	219,831
Fundraising activities	62	62	114
Activities Costs	67	67	9,793
Bank Charges	262	262	514
Publicity	26	26	403
Training	1,231	1,231	1,230
Recruitment	1,464	1,464	1,052
Minor Equipment	810	810	192
Travel	2,747	2,747	7,220
Bad Debts	-	-	-
Repairs and Maintenance	4,817	4,817	1,184
Heat, Light & Water	3,326	3,326	3,638
Subscriptions & Licences	155	155	310
IT Maintenance	12,986	12,986	5,458
Cleaning	3,439	3,439	3,828
Telephone	3,126	3,126	3,384
Rent & Rates	16,152	16,152	16,020
Insurance	2,139	2,139	2,392
Governance and Support Costs	15,378	15,378	3,249
Post, Printing & Stationery	431	431	6,417
Miscellaneous	12	12	57
Depreciation	6,415	6,415	4,787
	<u>262,952</u>	<u>262,952</u>	<u>291,073</u>
Unrestricted funds		144,796	166,030
Restricted funds		<u>118,156</u>	<u>125,043</u>
		<u>262,952</u>	<u>291,073</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	-	1,197	1,197	type of expense
Consultancy & Interim CEO	12,960	-	12,960	type of expense
HR Support	1,026	-	1,026	type of expense
Membership Fees	160	-	160	type of expense
Data Protection	35	-	35	type of expense
	<u>14,181</u>	<u>1,197</u>	<u>15,378</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	169,057	197,932
Holiday Pay Accrual	4,183	1,966
Social Security Costs	8,128	11,330
Pension Costs	6,539	8,603
	<u>187,907</u>	<u>219,831</u>
Charitable activities	187,907	219,831
Support costs	-	-
	<u>187,907</u>	<u>219,831</u>

The average number of employees during the year was 15 (previous year: 17).

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 £32,196 (previous year: £52,335). No employees have benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Independent examination fees	1,197	1,200
	<u>1,197</u>	<u>1,200</u>

**10. Tangible Fixed Assets**

	Motor Vehicles	Office Equipment	Office Renovations and Furniture	Total
Cost	£	£	£	£
At 1 April 2020	13,289	26,528	26,872	66,689
Additions	-	2,029	5,958	7,987
Disposals	-	(15,219)	(3,732)	(18,951)
At 31 March 2021	<u>13,289</u>	<u>13,338</u>	<u>29,098</u>	<u>55,725</u>
<b>Depreciation</b>				
At 1 April 2020	8,874	24,777	26,572	60,223
Charge for Year	3,322	920	2,173	6,415
Eliminated on Disposals	-	(15,219)	(3,732)	(18,951)
At 31 March 2021	<u>12,196</u>	<u>10,478</u>	<u>25,013</u>	<u>47,687</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>1,093</u>	<u>2,860</u>	<u>4,085</u>	<u>8,038</u>
At 31 March 2020	<u>4,415</u>	<u>1,751</u>	<u>300</u>	<u>6,466</u>

**11. Analysis of debtors**

	2021	2020
	£	£
Debtors	38,526	16,468
Prepayments	7,946	5,748
Other debtors	2,222	2,688
	<u>48,694</u>	<u>24,904</u>

Debtors and prepayments related to restricted funds £2,222 (2020: £7,121), and unrestricted funds £46,472 (2020: £17,783)

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

	2021	2020
	£	£
Creditors	19,794	13,337
Short-term compensated absences (holiday pay)	4,183	1,966
Other creditors and accruals	1,728	2,594
Deferred income	23,037	20,729
Taxation and social security costs	3,509	2,797
	<u>52,251</u>	<u>41,423</u>

**13. Deferred income**

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2020	20,729
Amount released to income earned from charitable activities	(20,729)
Amount deferred in year	<u>23,037</u>
Balance at 31 March 2021	<u>23,037</u>

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

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	53,407	133,679	(144,796)	20,000	62,290
Designated Fund	139,000	-	-	(20,000)	119,000
	<u>192,407</u>	<u>133,679</u>	<u>(144,796)</u>	<u>-</u>	<u>181,290</u>

**Previous reporting period**

	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>

**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 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Life Coaching Salford	3,544	-	(3,544)	-	-
Bolton Council Autism Social Group	-	15,477	(15,477)	-	-
Salford Aiming High	-	15,000	(15,000)	-	-
Co-operative College	-	7,473	(7,473)	-	-
HMRC CVJRS	-	40,930	(40,930)	-	-
Morrison's Foundation	-	9,252	(9,252)	-	-
Skelton Bounty	493	-	-	-	493
Pilot Project Fund	8,340	-	(6,480)	-	1,860
Zochonis Charitable Trust	-	20,000	(20,000)	-	-
	12,377	108,132	(118,156)	-	2,353

## Previous reporting period

	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

**14. Analysis of charitable funds (continued)**

Life Coaching Salford	for health and wellbeing services in Salford
Bolton Council Autism Social Group	for adult support in Bolton
Salford Aiming High	for Youth Clubs and activities in Salford
Co-operative College	(Ad)venture project for young adults
HMRC CVJRS	for salary costs
Morrison's Foundation	for Autism awareness and website development
Skelton Bounty	for future depreciation
Pilot Project Fund	for development of new initiatives
Zochonis Charitable Trust	for information and Family Support Services

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

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	8,038	-	-	8,038
Cash at bank and in hand	45,061	119,000	15,101	179,162
Other net current assets/(liabilities)	9,191	-	(12,748)	(3,557)
<b>Total</b>	<b>62,290</b>	<b>119,000</b>	<b>2,353</b>	<b>183,643</b>

**Previous reporting period**

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
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>

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

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	(21,141)	(61,849)
Add back depreciation	6,415	4,787
Deduct investment income	(736)	(2,238)
Decrease/(increase) in debtors	(23,790)	10,168
Increase/(decrease) in creditors	10,828	(2,982)
<b>Net cash used in operating activities</b>	<b>(28,424)</b>	<b>(52,114)</b>

**Income and Expenditure Account**

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Income</b>		
Donations	12,863	1,530
Gift Aid	(163)	2,497
Investment Income	736	2,238
Activity Fees 10-18 Activities	263	11,297
Individual Support	15,359	41,369
Activity Fees 18+ Activities	500	47,759
Outreach Service	1,956	-
Fundraising and Events Income	1,673	1,728
Membership subscriptions	2,159	3,728
Unrestricted grants:		
Lloyds Bank	-	2,500
Big Lottery Fund	80,000	-
Garfield Weston	18,333	-
Restricted grants:		
Bolton Aiming High	-	10,000
Bolton Council Autism Social Group	15,477	17,413
Bolton CVS	-	688
Salford Aiming High	15,000	15,000
Co-operative College	7,473	9,089
Groundwork	-	3,986
Morrison's Foundation	9,252	3,000
Zochonis Charitable Trust	20,000	30,000
BBC Children in Need	-	3,779
Age UK Trafford	-	17,733
HMRC CVJRS	40,930	-
Autism Forward	-	720
Key 103's Cash for Kids	-	3,170
<b>Total Income</b>	<b>241,811</b>	<b>229,224</b>
<b>Expenditure</b>		
Employment Costs	187,907	219,831
Fundraising activities	62	114
Activities Costs	67	9,793
Bank Charges	262	514
Publicity	26	403
Training	1,231	1,230
Recruitment	1,464	1,052
Minor Equipment	810	192
Travel	2,747	7,220
Bad Debts	-	-
Repairs and Maintenance	4,817	1,184
Heat, Light & Water	3,326	3,638
Subscriptions & Licences	155	310
IT Maintenance	12,986	5,458
Cleaning	3,439	3,828
Telephone	3,126	3,384
Rent & Rates	16,152	16,020
Insurance	2,139	2,392
Governance and Support Costs	15,378	3,249
Post, Printing & Stationery	431	6,417
Miscellaneous	12	57
Depreciation	6,415	4,787
<b>Total Expenditure</b>	<b>262,952</b>	<b>291,073</b>
<b>Surplus/(deficit for year)</b>	<b>(21,141)</b>	<b>(61,849)</b>