

LEISURE FOR AUTISM

England & Wales · Charity number 1076305

Details

Status Registered

Legal form Other

Registered 1999-06-29

Register [View on the Charity Commission register](#)

Contact

Address 69 Fairlands Road
Sale
M33 4AU

Phone 07858628634

Email info@leisureforautism.org

Activities

Objects: TO PROMOTE, SUPPORT AND SUSTAIN THE EMOTIONAL AND PHYSICAL WELL-BEING OF CHILDREN AND YOUNG PEOPLE WITH AN AUTISTIC SPECTRUM CONDITION ("ASC")BY ENABLING THEM TO PARTICIPATE IN SELF-DETERMINED LEISURE ACTIVITIES FOCUSED WITHIN THEIR LOCAL COMMUNITIES.TO SUPPORT THE PARENTS, CARERS AND SIBLINGS OF CHILDREN AND YOUNG PEOPLE WITH AN ASC WHO PARTICIPATE IN THE CHARITIES ACTIVITIES BY PROVIDING THEM WITH RESPITE.TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS CONCERNING ASC.

Activities: WE RUN PLAY SCHEMES FOR CHILDREN WITH AUTISM.

Classification

- **How:** Provides Services
- **What:** Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Manchester City
- Stockport
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£47,707	£66,983	-	-
2024-10-31	£38,169	£61,587	-	-
2023-10-31	£32,096	£55,279	-	-
2022-10-31	£32,976	£55,970	-	-
2021-10-31	£20,108	£30,180	-	-
2020-10-31	£39,290	£15,919	-	-

Trustees

Name	Role	Appointed
JOHN STEPHEN CORKER	Chair	
ANDREW FARLEY		
JILL BREDEN		2012-06-06
MARTIN ANTONY HANBURY		

Accounts

**LEISURE FOR AUTISM
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

**Leisure For Autism
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Report of the trustees for the year ended 31st October 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st October 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Leisure for Autism

Charity Number: 1076305

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 29th June 1999.

Trustees

Ms J Breden

Mr J Corker Chair of Trustees

Mr A Farley

Mr M Hanbury

Principal Office

69 Fairlands Road Sale

M33 4AU

Independent Examiners

Hilton Jones Chartered Certified Accountants

Hollinwood Business Centre

Albert Street

Oldham

Lancashire

OL8 3QL

Bankers

Lloyds Bank

Stockport Branch

Box 1000

BX1 1LT

The Royal Bank of Scotland plc.

St Ann Street Branch

Manchester

M2

Objectives and activities

The purposes of the charity are:

To promote, support and sustain the emotional and physical well-being of children and young people with an autistic spectrum condition (ASC) by enabling them to participate in self-determined leisure activities focused within their local communities.

To support the parents, carers and siblings of the children and young people who participate in the charity's activities by providing them with respite.

To advance the education of the public in all matters concerning ASC.

The main activities are activity based playschemes for youngsters with ASC across the Greater Manchester region.

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.

As always, we remain grateful to our host schools for their on-going support – Grange School, Longsight, Inscape House School, Cheadle, and Pictor Academy, Timperley.

A review of our achievements and performance: How our activities delivered public benefit

We once again ran three schemes during the summer, as well as two easter schemes and a Saturday scheme in Stockport. On an aggregated basis we ran for a total of 33 days (last year 35), offering support to 95 children (last year 71) and providing 527 days of leisure activities (last year 453). More than ever, we are indebted to the 96 fantastic staff (last year 82) who worked for a total of 590 days to make this possible (last year 534). We were also able to provide much-needed time for the youngsters' families to undertake the type of normal, everyday activities that they often can't do when their autistic youngster is with them. Our families tell us how important and valuable this time is to them, and they look forward to the playschemes just as eagerly as their youngsters do.

Financial review

During the year ending October 2025 our income increased by £9,538 (24.98%). The main receipt was a grant of £30,262 from Manchester City Council, with a further £8,944 from Stockport Council. The remainder came from parental contributions and donations. Our expenditure increased to £66,983 from £61,587, with employment costs making up £47,181 of that.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st October 2025 was £23,204 (2024: £42,480) all of which are free reserves.

Following a meeting in December 2023 the trustees continue to oversee a managed reduction in the charity's operation over the next few years. The trustees aim to maintain free reserves in unrestricted funds at a level which will cover planned future schemes. The trustees will continue to progress applications for grants as they feel appropriate and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. Having regard to the level of reserves 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 have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

As mentioned above, the trustees are overseeing a managed scaling down of the charity's activities. As at the end of this financial year we have effectively closed down and are managing the winding up of the charity with next year's accounts being our last.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, with no maximum, with all the trustees due for re-appointment every year. Francine Brower stepped down from the charity during the year due to personal commitments; the remaining trustees have agreed to remain in post until such time as the charity is formally dissolved. It is not felt necessary or appropriate to seek new trustees at this stage. We try to hold quarterly trustee meetings, although these have become more irregular since the pandemic. As a minimum we hold one meeting a year. During these meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager and Chair.

Trustee induction and training

There have been few trustee changes in recent years. Professional training is usually unnecessary for existing trustees or new joiners because they are all already suitably qualified in their respective fields. They are all also chosen because they have some existing link to the charity so know how it operates and what its aims are.

Trustees responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

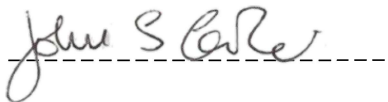
- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the

Leisure For Autism

provision of the Trust deed. 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.

Approved by the trustees on 9 April 2026 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read "John S. Corker", is written over a horizontal dashed line.

John Corker
Chair of trustees

**Leisure For Autism
Independent Examiner's Report
For The Year Ended 31 October 2025**

I report on the accounts of the company for the year ended 31 October 2025, which have are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also 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;
- follow the procedures laid down in 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.

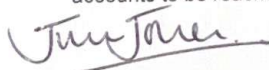
Basis of independent examiner's report

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.



JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

09 April 2026

Leisure For Autism
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 October 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	415	-	415	1,000
Charitable activities	4	7,940	39,206	47,146	36,801
Investment income		146	-	146	368
TOTAL INCOME		8,501	39,206	47,707	38,169
EXPENDITURE ON					
Charitable activities	5	27,777	39,206	66,983	61,587
TOTAL EXPENDITURE		27,777	39,206	66,983	61,587
NET INCOME/(EXPENDITURE)		(19,276)	-	(19,276)	(23,418)
NET MOVEMENT IN FUNDS		(19,276)	-	(19,276)	(23,418)
RECONCILIATION OF FUNDS					
Total funds brought forward	11	42,480	-	42,480	65,898
TOTAL FUNDS CARRIED FORWARD	11	23,204	-	23,204	42,480

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 9 to 17 form part of these accounts.

**Leisure For Autism
Balance Sheet
As At 31 October 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
CURRENT ASSETS					
Debtors	9	734	-	734	982
Cash at bank and in hand		23,484	-	23,484	42,893
		24,218	-	24,218	43,875
Creditors: Amounts falling due within one year	10	1,014	-	1,014	1,395
NET CURRENT ASSETS/(LIABILITIES)		23,204	-	23,204	42,480
TOTAL ASSETS LESS CURRENT LIABILITIES		23,204	-	23,204	42,480
NET ASSETS/(LIABILITIES)		23,204	-	23,204	42,480
THE FUNDS OF THE CHARITY					
Unrestricted income funds	11	23,204	-	23,204	42,480
TOTAL CHARITY FUNDS		23,204	-	23,204	42,480

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. 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 09 April 2026

John Corker - Chair of Trustees

The notes on pages 9 to 17 form part of these accounts.

John Corker

**Leisure For Autism
Statement of Cash Flows
For The Year Ended 31 October 2025**

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	(19,276)	(23,418)
Deduct investment income	(146)	(368)
Decrease/(increase) in debtors	248	(306)
Increase/(decrease) in creditors	(381)	789
NET CASH USED IN OPERATING ACTIVITIES	(19,555)	(23,303)

CASH FLOWS FROM INVESTMENT ACTIVITIES:

Interest	146	368
NET CASH PROVIDED BY INVESTING ACTIVITIES	146	368

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(19,409)	(22,935)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	42,893	65,828
CASH AND CASH EQUIVALENTS CARRIED FORWARD	23,484	42,893

**Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025**

1 Accounting Policies

1.1 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). 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.

1.2 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 0 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 11.

1.3 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.

1.4 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 1.6.

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

1.5 Irrecoverable VAT

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

1.6 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 6.

1.8 Charitable Activities

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

1.10 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

1.11 Pensions

The charity administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

1.12 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.

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

1.13 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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	415	-	415	1,000
	415	-	415	1,000

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	1,000	-	1,000
	1,000	-	1,000

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
MCC - Holiday Playschemes	-	30,262	30,262	22,947
Stockport MBC - Short Break	-	8,944	8,944	7,684
Charitable Activities	7,940	-	7,940	6,170
	7,940	39,206	47,146	36,801

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
MCC - Holiday Playschemes	-	22,947	22,947
Stockport MBC - Short Break	-	7,684	7,684
Charitable Activities	6,170	-	6,170
	6,170	30,631	36,801

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

5 Expenditure

	Services	2025	2024
	£	£	£
Expenditure on charitable activities			
Employment costs	47,181	47,181	46,220
Events and Activities	16,280	16,280	11,848
Printing, postage and stationery	-	-	20
Telephone	22	22	153
Governance costs	946	946	612
Support costs	2,554	2,554	2,734
	<u>66,983</u>	<u>66,983</u>	<u>61,587</u>
		2025	2024
		£	£
Restricted funds		39,206	30,631
Unrestricted funds		<u>27,777</u>	<u>30,956</u>
		<u>66,983</u>	<u>61,587</u>

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

6 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.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	type of expense	-	946	946
Sundry expenses	type of expense	114	-	114
Insurance	type of expense	1,105	-	1,105
Bank charges	type of expense	32	-	32
Computer software	type of expense	703	-	703
Consultancy	type of expense	600	-	600
		2,554	946	3,500

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	type of expense	-	612	612
Sundry expenses	type of expense	7	-	7
Insurance	type of expense	1,053	-	1,053
Bank charges	type of expense	31	-	31
Computer software	type of expense	593	-	593
Consultancy	type of expense	1,050	-	1,050
		2,734	612	3,346

7 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	47,181	46,220
	47,181	46,220
	2025	2024
Average number of employees	75	66
Number of employees with benefits in excess of £60,000	-	-

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

8 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	946	612
	<u>946</u>	<u>612</u>
	<u>946</u>	<u>612</u>

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

9 Debtors

	2025	2024
	£	£
Other debtors	215	300
Prepayments	519	682
	<u>734</u>	<u>982</u>
	<u><u>734</u></u>	<u><u>982</u></u>
	2025	2024
	£	£
Restricted	-	-
Unrestricted	734	982
	<u>734</u>	<u>982</u>
	<u><u>734</u></u>	<u><u>982</u></u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	68	783
Accruals	946	612
	<u>1,014</u>	<u>1,395</u>
	<u><u>1,014</u></u>	<u><u>1,395</u></u>
	2025	2024
	£	£
Restricted	-	-
Unrestricted	1,014	1,395
	<u>1,014</u>	<u>1,395</u>
	<u><u>1,014</u></u>	<u><u>1,395</u></u>

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

11 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 November £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2025 £
General fund	36,480	8,501	(27,777)	-	17,204
Designated funds - Summer Schem	6,000	-	-	-	6,000
	42,480	8,501	(27,777)	-	23,204

Previous reporting period

	As at 1 November £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2024 £
General fund	59,898	7,538	(30,956)	-	36,480
Designated funds - Summer Schem	6,000	-	-	-	6,000
	65,898	7,538	(30,956)	-	42,480

General fund

The free reserves.

Designated funds - Summer Scheme

An amount of £6000 has been set aside for
playschemes to compensate for a reduction in funding

11 Analysis of movements in restricted funds

	As at 1 November £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2025 £
MCC - Holiday Playschemes	-	30,262	(30,262)	-	-
Stockport MBC - Short Break	-	8,944	(8,944)	-	-
	-	39,206	(39,206)	-	-

Previous reporting period

	As at 1 November £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 October 2024 £
MCC - Holiday Playschemes	-	22,947	(22,947)	-	-
Stockport MBC - Short Break	-	7,684	(7,684)	-	-
	-	30,631	(30,631)	-	-

Leisure For Autism
Notes to the Financial Statements
For The Year Ended 31 October 2025

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Cash at bank and in hand	23,484	-	23,484
Other net current assets/(liabilities)	(280)	-	(280)
Total	23,204	-	23,204

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Cash at bank and in hand	42,893	-	42,893
Other net current assets/(liabilities)	(413)	-	(413)
Total	42,480	-	42,480

13 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

Accounts

LEISURE FOR AUTISM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2024**

Registered Charity No. 1076305

LEISURE FOR AUTISM

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Leisure For Autism

Report of the trustees for the year ended 31st October 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st October 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Leisure for Autism

Charity Number: 1076305

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 29th June 1999.

Trustees

Ms J Breden

Mr J Corker Chair of Trustees

Mr A Farley

Mr A Pitts

Mr M Hanbury

Principal Office

69 Fairlands Road

Sale

M33 4AU

Independent Examiners

Community Accountancy Service Limited

The Grange

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Stockport Branch

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BX1 1LT

The Royal Bank of Scotland plc.

St Ann Street Branch

Manchester

M2

Leisure For Autism

Objectives and activities

The purposes of the charity are:

To promote, support and sustain the emotional and physical well-being of children and young people with an autistic spectrum condition (ASC) by enabling them to participate in self-determined leisure activities focused within their local communities.

To support the parents, carers and siblings of the children and young people who participate in the charity's activities by providing them with respite.

To advance the education of the public in all matters concerning ASC.

The main activities are activity based playschemes for youngsters with ASC across the Greater Manchester region.

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.

As always, we remain grateful to our host schools for their on-going support – Grange School, Longsight, Inscape House School, Cheadle, and Pictor Academy, Timperley.

A review of our achievements and performance: How our activities delivered public benefit

We are pleased to report that the adverse impact of the pandemic on the logical aspects of the schemes has eased considerably since our last report, although the Stockport and Trafford schemes are not as large as they were before covid hit. We once again ran three schemes during the summer, as well as an easter scheme in Manchester. We are pleased to say that towards the end of the year we managed to re-open a Saturday scheme in Stockport, and believe that this will continue for the foreseeable future. On an aggregated basis we ran for a total of 35 days (last year 35), offering support to 71 children (last year 80) and providing 453 days of leisure activities (last year 478). More than ever, we are indebted to the 82 fantastic staff (last year 78) who worked for a total of 534 days to make this possible (last year 569). We were also able to provide much-needed time for the youngsters' families to undertake the type of normal, everyday activities that they often can't do when their autistic youngster is with them. Our families tell us how important and valuable this time is to them, and they look forward to the playschemes just as eagerly as their youngsters do.

Financial review

During the year ending October 2024 our income increased by £6,073 (18.9%). The main receipt was a grant of £22,947 from Manchester City Council, with a further £7,684 from Stockport Council. The remainder came from parental contributions and donations. Our expenditure increased to £61,587 from £55,279, with employment costs making up £46,220 of that.

Investment powers and policy

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

Leisure For Autism

Reserves policy and going concern

The balance held in unrestricted reserves at 31st October 2024 was £42,480 (2023: £65,898) all of which are free reserves.

Following a meeting in December 2023 the trustees continue to oversee a managed reduction in the charity's operation over the next few years. The trustees aim to maintain free reserves in unrestricted funds at a level which will cover planned future schemes. The trustees will continue to progress applications for grants as they feel appropriate and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. Having regard to the level of reserves 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 have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

As mentioned above, the trustees are overseeing a managed scaling down of the charity's activities. We have sufficient funds in reserve to run schemes for at least the next 2 years, subject to grants continuing to be available from Manchester and Stockport Councils

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, with no maximum, with all the trustees due for re-appointment every year. Francine Brower stepped down from the charity during the year due to personal commitments; the remaining trustees have agreed to remain in post until such time as the charity is formally dissolved. It is not felt necessary or appropriate to seek new trustees at this stage. We try to hold quarterly trustee meetings, although these have become more irregular since the pandemic. As a minimum we hold one meeting a year. During these meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager and Chair.

Trustee induction and training

There have been few trustee changes in recent years. Professional training is usually unnecessary for existing trustees or new joiners because they are all already suitably qualified in their respective fields. They are all also chosen because they have some existing link to the charity so know how it operates and what its aims are.

Leisure For Autism

Trustees' responsibilities in relation to the financial statements

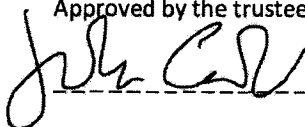
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 25th February 2025 and signed on their behalf by:



John Corker
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEISURE FOR AUTISM
REGISTERED CHARITY NO. 1076305**

I report on the accounts of the charity, for the Year Ended 31st October 2024 which are set out on pages 6 to 13.

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 Institute of Chartered Accountants in England and Wales.

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, except as shown below, 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.

Signed: E.L. Anderson

E.L. Anderson MA FCA CTA
Date: 25th February 2025

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST OCTOBER 2024
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st October 2024 £	Total Funds Year Ended 31st October 2023 £
Income from:					
Donations and legacies	(3)	1,000	-	1,000	-
Charitable Activities	(4)	6,170	30,631	36,801	31,718
Investment Income		368	-	368	378
Total		7,538	30,631	38,169	32,096
Expenditure on:					
Charitable Activities	(5)	30,956	30,631	61,587	55,279
Total		30,956	30,631	61,587	55,279
.					
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(23,418)	-	(23,418)	(23,183)
Net movement in funds		(23,418)	-	(23,418)	(23,183)
Reconciliation of funds					
Total funds brought forward	(11)	65,898	-	65,898	89,081
Total funds carried forward	(11)	42,480	-	42,480	65,898

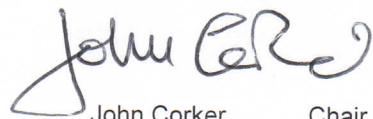
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 13 form part of these accounts.

BALANCE SHEET AS AT 31ST OCTOBER 2024

	Notes	2024 £	2023 £
Current assets:			
Debtors	(9)	982	676
Cash at Bank & in Hand		42,893	65,828
Total current assets		<u>43,875</u>	<u>66,504</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	1,395	606
Net current assets or liabilities		<u>42,480</u>	<u>65,898</u>
Total assets less current liabilities		42,480	65,898
Total net assets or liabilities		<u>42,480</u>	<u>65,898</u>
The funds of the charity:			
Unrestricted income funds	(11)	42,480	65,898
Restricted income funds		-	-
Total charity funds		<u>42,480</u>	<u>65,898</u>

Approved on behalf of the Trustees Management Committee



John Corker

Chair of Trustees

Date: 25th February 2025

The notes on pages 9 to 13 form part of these accounts.

Statement of Cash Flows for the year ending 31st October 2024

	Year Ended 31st October 2024 £	Year Ended 31st October 2023 £
Net movement in funds	(23,418)	(23,183)
Deduct investment income	(368)	(378)
Decrease/(increase) in debtors	(306)	70
Increase/(decrease) in creditors	789	(3)
Net cash used in operating activities	(23,303)	(23,494)
Cash flows from investment activities:		
Bank Interest	368	378
Net cash provided by investing activities	368	378
Increase/(decrease) in cash and cash equivalents during the year	(22,935)	(23,116)
Cash and cash equivalents brought forward	65,828	88,944
Cash and cash equivalents carried forward	42,893	65,828

Notes to the accounts for the year ending 31st October 2024**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 1st January 2019 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 is no restricted fund at the year end. 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.

(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.

Notes to the accounts for the year ending 31st October 2024**(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.

The allocation of support and governance costs is analysed in note 6.

(g) 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.

(h) Pensions

The charity administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(i) 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.

(j) 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 the funds to a third party and the amount due to settle the obligation can be measured of 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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended 31st October 2024	Year Ended 31st October 2024	Year Ended 31st October 2024
	£	£	£
Donations	1,000	-	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>

Previous Year

	Unrestricted	Restricted	Total Funds
	Year Ended 31st October 2023	Year Ended 31st October 2023	Year Ended 31st October 2023
	£	£	£
Donations	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ending 31st October 2024

4. Income from charitable activities

	Unrestricted Year Ended 31st October 2024 £	Restricted Year Ended 31st October 2024 £	Total Funds Year Ended 31st October 2024 £
Parental Contributions	6,170	-	6,170
MCC - Holiday Playschemes	-	22,947	22,947
Stockport MBC- Short Break	-	7,684	7,684
	<u>6,170</u>	<u>30,631</u>	<u>36,801</u>

Previous Year

	Unrestricted Year Ended 31st October 2023 £	Restricted Year Ended 31st October 2023 £	Total Funds Year Ended 31st October 2023 £
Parental Contributions	4,960	-	4,960
MCC - Holiday Playscheme	-	26,758	26,758
	<u>4,960</u>	<u>26,758</u>	<u>31,718</u>

5. Expenditure on charitable activities

Activities	Year Ended 31st October 2024 £	Year Ended 31st October 2023 £
Employment costs	46,220	38,772
Events & Activities	11,848	13,050
Printing, Stationery & Postage	20	-
Telephone	153	172
Governance	612	606
Support Costs	2,734	2,679
	<u>61,587</u>	<u>55,279</u>

	Year Ended 31st October 2024 £	Year Ended 31st October 2023 £
Restricted funds	30,631	26,758
Unrestricted funds	30,956	28,521
	<u>61,587</u>	<u>55,279</u>

6. 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 £	2024 Total £	2023 Total £
Accountancy Fees	-	612	612	606
Bank Charges	31	-	31	41
Insurance	1,053	-	1,053	873
Sundries	7	-	7	2
Computer Software	593	-	593	372
Consultancy	1,050	-	1,050	1,000
Provision of Bad Debt	-	-	-	391
	<u>2,734</u>	<u>612</u>	<u>3,346</u>	<u>3,285</u>

Notes to the accounts for the year ending 31st October 2024

7. Analysis of staff costs

	Year Ended 31st October 2024	Year Ended 31st October 2023
	£	£
Wages and Salaries	46,220	38,772
Social Security Costs	-	-
Pension Costs	-	-
	<u>46,220</u>	<u>38,772</u>

The average number of employees during the year was 66 with the full time equivalent being 1 (previous year: 1).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil).

No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31st October 2024	Year Ended 31st October 2023
	£	£
Independent examination fees	612	606
	<u>612</u>	<u>606</u>

9. Analysis of debtors

	Year Ended 31st October 2024	Year Ended 31st October 2023
	£	£
Prepayments	682	486
Other debtors	300	190
	<u>982</u>	<u>676</u>
Restricted Funds	-	-
Unrestricted Funds	982	676
	<u>982</u>	<u>676</u>

10. Creditors: amounts falling due within one year

	Year Ended 31st October 2024	Year Ended 31st October 2023
	£	£
Accruals	612	606
Other Creditors	783	-
	<u>1,395</u>	<u>606</u>
Restricted Funds	-	-
Unrestricted Funds	1,395	606
	<u>1,395</u>	<u>606</u>

Notes to the accounts for the year ending 31st October 2024

11. Analysis of charitable funds

Analysis of movements in unrestricted funds	Balance at 1st November 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2024 £
General Fund	59,898	7,538	(30,956)	-	36,480
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>65,898</u>	<u>7,538</u>	<u>(30,956)</u>	<u>-</u>	<u>42,480</u>
Previous year movements in unrestricted funds	Balance at 1st November 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2023 £
General Fund	83,081	5,338	(28,521)	-	59,898
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>89,081</u>	<u>5,338</u>	<u>(28,521)</u>	<u>-</u>	<u>65,898</u>

Name of unrestricted fund:
Designated Fund - Summer Scheme

Description, nature and purpose of the fund
An amount of £6000 has been set aside for playschemes to compensate for a reduction in funding
The free reserves.

General Fund

Analysis of movements in restricted funds	Balance at 1st November 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2024 £
MCC - Holiday Playschemes	-	22,947	(22,947)	-	-
Stockport MBC - Short Break	-	7,684	(7,684)	-	-
	<u>-</u>	<u>30,631</u>	<u>(30,631)</u>	<u>-</u>	<u>-</u>
Previous year movements in restricted funds	Balance at 1st November 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2023 £
MCC - Summer Playscheme	-	26,758	(26,758)	-	-
	<u>-</u>	<u>26,758</u>	<u>(26,758)</u>	<u>-</u>	<u>-</u>

Name of restricted fund:
MCC - Holiday Playschemes

Description, nature and purpose of the fund
~ towards holiday playscheme costs

12. Analysis of net assets between funds

	Designated funds £	Unrestricted funds £	Restricted funds £	2024 Total £
Cash at bank and in hand	6,000	36,893	-	42,893
Other net current assets/(liabilities)	-	(413)	-	(413)
Total	<u>6,000</u>	<u>36,480</u>	<u>-</u>	<u>42,480</u>
Previous year analysis of net assets between funds	Designated funds £	Unrestricted funds £	Restricted funds £	2023 Total £
Cash at bank and in hand	6,000	59,828	-	65,828
Other net current assets/(liabilities)	-	70	-	70
Total	<u>6,000</u>	<u>59,898</u>	<u>-</u>	<u>65,898</u>

13. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

Accounts

LEISURE FOR AUTISM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2023**

Registered Charity No. 1076305

LEISURE FOR AUTISM

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6	STATEMENT OF FINANCIAL ACTIVITIES
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8	STATEMENT OF CASH FLOWS
9 - 13	NOTES TO THE ACCOUNTS

Leisure For Autism

Report of the trustees for the year ended 31st October 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st October 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Leisure for Autism

Charity Number: 1076305

Structure, governance, and management

The Charity is a registered charity and is constituted under a trust deed dated 29th June 1999.

Trustees

Mrs F Brower

Ms J Breden

Mr J Corker Chair of Trustees

Mr A Farley

Mr M Hanbury

Principal Office

69 Fairlands Road

Sale

M33 4AU

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Lloyds Bank

Stockport Branch

Box 1000

BX1 1LT

The Royal Bank of Scotland plc.

St Ann Street Branch

Manchester

M2

Objectives and activities

The purposes of the charity are:

To promote, support and sustain the emotional and physical well-being of children and young people with an autistic spectrum condition (ASC) by enabling them to participate in self-determined leisure activities focused within their local communities.

To support the parents, carers and siblings of the children and young people who participate in the charity's activities by providing them with respite.

To advance the education of the public in all matters concerning ASC.

The main activities are activity based playschemes for youngsters with ASC across the Greater Manchester region.

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.

As always, we remain grateful to our host schools for their on-going support – Grange School, Longsight, Inscape House School, Cheadle, and Pictor Academy, Timperley.

A review of our achievements and performance: How our activities delivered public benefit

We are pleased to report that the adverse impact of the pandemic on the logical aspects of the schemes has eased considerably since our last report, although the Stockport and Trafford schemes are not as large as they were before covid hit. We once again ran three schemes during the summer, as well as an easter scheme in Manchester. We are pleased to say that towards the end of the year we managed to re-open a Saturday scheme in Stockport, and hope that this will develop and expand over time. On an aggregated basis we ran for a total of 35 days (last year 35), offering support to 71 children (last year 80) and providing 453 days of leisure activities (last year 478). More than ever, we are indebted to the 82 fantastic staff (last year 78) who worked for a total of 534 days to make this possible (last year 569).

We were also able to provide much-needed time for the youngsters' families to undertake the type of normal, everyday activities that they often can't do when their autistic youngster is with them. Our families tell us how important and valuable this time is to them, and they look forward to the playschemes just as eagerly as their youngsters do.

Financial review

During the year ending October 2023 our income remained approximately the same as the previous year, down by £880 (2.7%). The main receipt was a grant of £26,758 from Manchester City Council. The other schemes relied purely on contributions from carers. Our expenditure also remained static, down by £691 (1.2%), despite agreeing to an average 8.3% cost of living increase for the staff. At £38,772 the employment costs remain by far the largest expense we incur.

Leisure For Autism

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two current accounts, one of which is interest-bearing.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st October 2023 was £65,898 (2022: £89,081) all of which are free reserves. This is primarily due to the generous grant that was received from TUI Care in previous years.

At a trustee meeting held on 5/12/2023 the trustees agreed to commence a managed reduction in the charity's operation over the next 2 to 3 years. The trustees aim to maintain free reserves in unrestricted funds at a level which will cover planned future schemes. The trustees will continue to progress applications for grants as they feel appropriate and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. Having regard to the level of reserves 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 have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

After the forced break for covid the trustees had to decide whether to re-open the schemes or wind up the charity. They did re-open but it feels like the momentum that we had pre-pandemic has been lost. A lot of our staff have moved on and not returned and the schemes are now primarily focussing on children that are already known rather than seeking new and younger children. As mentioned above the trustees have therefore decided that it is now time to plan the gradual scaling down of the charity's activities. We have sufficient funds in reserve to run schemes for another 2 to 3 years, albeit we will need to manage down the level of scheme places that we offer.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, with no maximum, with all the trustees due for re-appointment every year.

At a trustee meeting on 5/12/2023 Francine Brower decided to step down as a trustee. All existing trustees have agreed to remain in post until such time as the charity is formally dissolved. It is not felt necessary or appropriate to seek new trustees at this stage.

We try to hold quarterly trustee meetings, although these have become more irregular since the pandemic. As a minimum we hold one meeting a year. During these meetings the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management

Leisure For Autism

policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager and Chair.

Trustee induction and training

There have been few trustee changes in recent years. Professional training is usually unnecessary for existing trustees or new joiners because they are all already suitably qualified in their respective fields. They are all also chosen because they have some existing link to the charity so know how it operates and what its aims are.

Trustees' responsibilities in relation to the financial statements

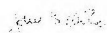
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 20 May 2024 and signed on their behalf by:



John Corker
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEISURE FOR AUTISM
REGISTERED CHARITY NO. 1076305**

I report on the accounts of the charity, for the Year Ended 31st October 2023 which are set out on pages 6 to 13.

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 Institute of Chartered Accountants in England and Wales.

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, except as shown below, 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.

Signed: 

E.L Anderson MA FCA CTA
Date: 20th May 2024

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST OCTOBER 2023
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st October 2023 £	Total Funds Year Ended 31st October 2022 £
Income from:					
Donations and legacies	(3)	-	-	-	22
Charitable Activities	(4)	4,960	26,758	31,718	32,913
Investment Income		378	-	378	41
Total		5,338	26,758	32,096	32,976
Expenditure on:					
Charitable Activities	(5)	28,521	26,758	55,279	55,970
Total		28,521	26,758	55,279	55,970
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		(23,183)	-	(23,183)	(22,994)
Net movement in funds		(23,183)	-	(23,183)	(22,994)
Reconciliation of funds					
Total funds brought forward	(11)	89,081	-	89,081	112,075
Total funds carried forward	(11)	65,898	-	65,898	89,081

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 13 form part of these accounts.

BALANCE SHEET AS AT 31ST OCTOBER 2023

	Notes	2023 £	2022 £
Current assets:			
Debtors	(9)	676	746
Cash at Bank & in Hand		65,828	88,944
Total current assets		<u>66,504</u>	<u>89,690</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	606	609
Net current assets or liabilities		<u>65,898</u>	<u>89,081</u>
Total assets less current liabilities		65,898	89,081
Total net assets or liabilities		<u><u>65,898</u></u>	<u><u>89,081</u></u>
The funds of the charity:			
Unrestricted income funds	(11)	65,898	89,081
Restricted income funds		-	-
Total charity funds		<u><u>65,898</u></u>	<u><u>89,081</u></u>

Approved on behalf of the Trustees Management Committee

John Corker

Chair of Trustees

Date: 20th May 2024

The notes on pages 9 to 13 form part of these accounts.

Statement of Cash Flows for the year ending 31st October 2023

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Net movement in funds	(23,183)	(22,994)
Deduct investment income	(378)	(41)
Decrease/(increase) in debtors ,	70	16,742
Increase/(decrease) in creditors	(3)	9
Net cash used in operating activities	(23,494)	(6,284)
Cash flows from investment activities:		
Bank Interest	378	41
Net cash provided by investing activities	378	41
Increase/(decrease) in cash and cash equivalents during the year	(23,116)	(6,243)
Cash and cash equivalents brought forward	88,944	95,187
Cash and cash equivalents carried forward	65,828	88,944

Notes to the accounts for the year ending 31st October 2023**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 1st January 2019 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 is one restricted fund at the year end.

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.

(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.

Notes to the accounts for the year ending 31st October 2023**(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.

The allocation of support and governance costs is analysed in note 6.

(g) 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.

(h) Pensions

The charity administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(i) 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.

(j) 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 the 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st October	31st October	31st October
	2023	2023	2023
	£	£	£
Donations	-	-	-
	-	-	-
Previous Year			
	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st October	31st October	31st October
	2022	2022	2022
	£	£	£
Donations	22	-	22
	22	-	22

Notes to the accounts for the year ending 31st October 2023

4. Income from charitable activities

	Unrestricted Year Ended 31st October 2023 £	Restricted Year Ended 31st October 2023 £	Total Funds Year Ended 31st October 2023 £
Parental Contributions	4,960	-	4,960
Restricted Grants:			
MCC - Holiday Playschemes	-	26,758	26,758
	<u>4,960</u>	<u>26,758</u>	<u>31,718</u>

Previous Year

	Unrestricted Year Ended 31st October 2022 £	Restricted Year Ended 31st October 2022 £	Total Funds Year Ended 31st October 2022 £
Parental Contributions	4,610	-	4,610
Restricted Grants:			
MCC - Holiday Playscheme	-	28,303	28,303
	<u>4,610</u>	<u>28,303</u>	<u>32,913</u>

5. Expenditure on charitable activities

Activities	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Employment costs	38,772	37,239
Events & Activities	13,050	15,417
Printing, Stationery & Postage	-	3
DBS Checks	-	65
Telephone	172	55
Volunteer Rewards	-	110
Governance	606	600
Support Costs	2,679	2,481
	<u>55,279</u>	<u>55,970</u>

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Restricted funds	26,758	48,010
Unrestricted funds	28,521	7,960
	<u>55,279</u>	<u>55,970</u>

6. 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 £	2023 Total £	2022 Total £
Accountancy Fees	-	606	606	600
Bank Charges	41	-	41	-
Insurance	873	-	873	875
Sundries	2	-	2	-
Computer Software	372	-	372	416
Consultancy	1,000	-	1,000	1,270
Provision of Bad Debt	391	-	391	-
	<u>2,679</u>	<u>606</u>	<u>3,285</u>	<u>3,161</u>

Notes to the accounts for the year ending 31st October 2023

7. Analysis of staff costs

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Wages and Salaries	38,772	37,239
Social Security Costs	-	-
Pension Costs	-	-
	<u>38,772</u>	<u>37,239</u>

The average number of employees during the year was 78 with the full time equivalent being 1 (previous year: 1).
The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil).
No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Independent examination fees	606	600
	<u>606</u>	<u>600</u>

9. Analysis of debtors

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Prepayments	486	355
Other debtors	190	391
	<u>676</u>	<u>746</u>
Restricted Funds	-	-
Unrestricted Funds	676	746
	<u>676</u>	<u>746</u>

10. Creditors: amounts falling due within one year

	Year Ended 31st October 2023 £	Year Ended 31st October 2022 £
Accruals	606	609
Other Creditors	-	-
	<u>606</u>	<u>609</u>
Restricted Funds	-	-
Unrestricted Funds	606	609
	<u>606</u>	<u>609</u>

Notes to the accounts for the year ending 31st October 2023

11. Analysis of charitable funds

Analysis of movements in unrestricted funds	Balance at 1st November 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2023 £
General Fund	83,081	5,338	(28,521)	-	59,898
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>89,081</u>	<u>5,338</u>	<u>(28,521)</u>	<u>-</u>	<u>65,898</u>

Previous year movements in unrestricted funds	Balance at 1st November 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2022 £
General Fund	86,368	4,673	(7,960)	-	83,081
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>92,368</u>	<u>4,673</u>	<u>(7,960)</u>	<u>-</u>	<u>89,081</u>

Name of unrestricted fund:
Designated Fund - Summer Scheme

Description, nature and purpose of the fund
An amount of £6000 has been set aside for playschemes to compensate for a reduction in funding
The free reserves.

General Fund

Analysis of movements in restricted funds	Balance at 1st November 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2023 £
MCC - Holiday Playschemes	-	26,758	(26,758)	-	-
	<u>-</u>	<u>26,758</u>	<u>(26,758)</u>	<u>-</u>	<u>-</u>
Previous year movements in restricted funds	Balance at 1st November 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2022 £
TUI Care	19,707	-	(19,707)	-	-
MCC - Summer Playscheme	-	28,303	(28,303)	-	-
	<u>19,707</u>	<u>28,303</u>	<u>(48,010)</u>	<u>-</u>	<u>-</u>

Name of restricted fund:
MCC - Holiday Playschemes

Description, nature and purpose of the fund
~ towards holiday playscheme costs

12. Analysis of net assets between funds

	Designated funds £	Unrestricted funds £	Restricted funds £	2023 Total £
Cash at bank and in hand	6,000	59,828	-	65,828
Other net current assets/(liabilities)	-	70	-	70
Total	<u>6,000</u>	<u>59,898</u>	<u>-</u>	<u>65,898</u>

Previous year analysis of net assets between funds

	Designated funds £	Unrestricted funds £	Restricted funds £	2022 Total £
Cash at bank and in hand	6,000	82,944	-	88,944
Other net current assets/(liabilities)	-	137	-	137
Total	<u>6,000</u>	<u>83,081</u>	<u>-</u>	<u>89,081</u>

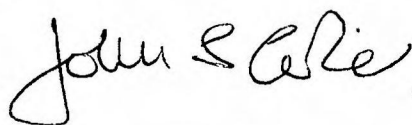
14. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

BALANCE SHEET AS AT 31ST OCTOBER 2023

	Notes	2023 £	2022 £
Current assets:			
Debtors	(9)	676	746
Cash at Bank & in Hand		65,828	88,944
Total current assets		<u>66,504</u>	<u>89,690</u>
Liabilities:			
Creditors: Amounts falling due within one year	(10)	606	609
Net current assets or liabilities		<u>65,898</u>	<u>89,081</u>
Total assets less current liabilities		65,898	89,081
Total net assets or liabilities		<u>65,898</u>	<u>89,081</u>
The funds of the charity:			
Unrestricted income funds	(11)	65,898	89,081
Restricted income funds		-	-
Total charity funds		<u>65,898</u>	<u>89,081</u>

Approved on behalf of the Trustees Management Committee



John Corker

Chair of Trustees

Date: 20th MAY 2024

The notes on pages 9 to 13 form part of these accounts.

Accounts

LEISURE FOR AUTISM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2022**

Registered Charity No. 1076305

LEISURE FOR AUTISM

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8	STATEMENT OF CASH FLOWS
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Leisure For Autism

Report of the trustees for the year ended 31st October 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st October 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Leisure for Autism

Charity Number: 1076305

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 29th June 1999.

Trustees

Mrs F Brower

Ms J Breden

Mr J Corker Chair of Trustees

Mr A Farley

Mr M Hanbury

Mr A Pitts (Retired 14/12/2021)

Principal Office

69 Fairlands Road

Sale

M33 4AU

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Lloyds Bank
Stockport Branch
Box 1000
BX1 1LT

The Royal Bank of Scotland plc.
St Ann Street Branch
Manchester
M2

Objectives and activities

The purposes of the charity are:

To promote, support and sustain the emotional and physical well-being of children and young people with an autistic spectrum condition (ASC) by enabling them to participate in self-determined leisure activities focused within their local communities.

To support the parents, carers and siblings of the children and young people who participate in the charity's activities by providing them with respite.

To advance the education of the public in all matters concerning ASC.

The main activities are activity based playschemes for youngsters with ASC across the Greater Manchester region.

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 ongoing Covid-19 restrictions have continued to have an impact on the operations of the charity. Our Saturday schemes remain suspended at the time of writing this report but we are hopeful that they will reopen during 2023.

As always, we remain grateful to our host schools for their on-going support – Grange School, Longsight, Inscape House School, Cheadle, and Pictor Academy, Timperley.

A review of our achievements and performance: How our activities delivered public benefit – to update

Due to the continuing adverse impact of the pandemic on the logical aspects of the schemes, the Stockport and Trafford schemes only ran in the summer and on a reduced scale but, pleasingly, Manchester was able to operate at full numbers, including a short easter scheme. On an aggregated basis we ran for a total of 35 days, offering support to 80 children and providing 478 days of fun-filled activities. More than ever, we are indebted to the 78 fantastic staff who worked for a total of 569 days to make this possible

We were also able to provide much-needed time for the youngsters' families to undertake the type of normal, everyday activities that they often can't do when their autistic youngster is with them. Our

Leisure For Autism

families tell us how important and valuable this time is to them and they look forward to the playschemes just as eagerly as their youngsters do.

Financial review

During the year ending October 2022 our income increased by £12,868 (64%), primarily due to the restoration of the Manchester scheme to full capacity and our expenditure increased by £25,790 (85%), due to over-staffing at the Stockport and Trafford schemes. This was partly through prudence but also due to participant withdrawals at short notice. It is not unusual for surpluses or shortfalls to arise from one year to the next but the shortfall of (£22,994) was a genuine reflection of financial performance during the year, rather than a timing issue. However, this was a conscious decision, in the knowledge that the financial position of the charity remains healthy due to the generous grant that was received from TUI Care in previous years.

Investment powers and policy

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

Reserves policy and going concern

The balance held in unrestricted reserves at 31st October 2022 was £89,081 (2021: £92,368) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least six months of unrestricted charitable expenditure. The trustees consider that this level will provide enough time to progress applications for grants and ensure that support and governance costs are covered, if required.

The Charity's main source of income is grants and fees. Having regard to the level of reserves 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 have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

With Covid continuing to impact our ability to plan schemes with any degree of certainty, it appears unlikely that we will be able to run any Saturday Clubs for the foreseeable future and the numbers attending our Summer Clubs are also likely be capped. However, the charity's healthy financial position means that we will be able to resume full-scale activity when this is operationally feasible.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, with no maximum, with all the trustees due for re-appointment every year.

We usually hold quarterly trustee meetings, when the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. This year however, due to the ongoing pandemic circumstances and availability of trustees we have were only able to hold one full meeting and one updating report. The day-to-day administration of the Charity is delegated to the Project Manager and Chair.

Trustee induction and training

There have been few trustee changes in recent years. Professional training is usually unnecessary for existing trustees or new joiners because they are all already suitably qualified in their respective fields. They are all also chosen because they have some existing link to the charity so know how it operates and what its aims are.

Trustees' responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 20th February 2023 and signed on their behalf by:

John Corker
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEISURE FOR AUTISM
REGISTERED CHARITY NO. 1076305**

I report on the accounts of the charity, for the Year Ended 31st October 2022 which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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.

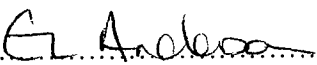
Independent Examiner's Statement

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 130 of the 2011 Act ; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- 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.

Signed: ........

E.L. Anderson MA FCA CTA
Date: 20th February 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST OCTOBER 2022
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st October 2022 £	Total Funds Year Ended 31st October 2021 £
Income from:					
Donations and legacies	(3)	22	-	22	210
Charitable Activities	(4)	4,610	28,303	32,913	19,817
Other trading activities	(5)	-	-	-	47
Investment Income		41	-	41	34
Total		4,673	28,303	32,976	20,108
Expenditure on:					
Charitable Activities	(6)	7,960	48,010	55,970	30,180
Total		7,960	48,010	55,970	30,180
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		(3,287)	(19,707)	(22,994)	(10,072)
Net movement in funds					
		(3,287)	(19,707)	(22,994)	(10,072)
Reconciliation of funds					
Total funds brought forward	(12)	92,368	19,707	112,075	122,147
Total funds carried forward	(12)	89,081	-	89,081	112,075

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 15 form part of these accounts.

BALANCE SHEET AS AT 31ST OCTOBER 2022

	Notes	2022 £	2021 £
Current assets:			
Debtors	(10)	746	17,488
Cash at Bank & in Hand		88,944	95,187
Total current assets		<u>89,690</u>	<u>112,675</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	609	600
Net current assets or liabilities		<u>89,081</u>	<u>112,075</u>
Total assets less current liabilities		89,081	112,075
Total net assets or liabilities		<u>89,081</u>	<u>112,075</u>
The funds of the charity:			
Unrestricted income funds	(12)	89,081	92,368
Restricted income funds		-	19,707
Total charity funds		<u>89,081</u>	<u>112,075</u>

Approved on behalf of the Trustees Management Committee

John Corker Chair of Trustees

Date: 20th February 2023

The notes on pages 9 to 15 form part of these accounts.

Statement of Cash Flows for the year ending 31st October 2022

	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Net movement in funds	(22,994)	(10,072)
Deduct investment income	(41)	(34)
Decrease/(increase) in debtors	16,742	(15,911)
Increase/(decrease) in creditors	9	-
Net cash used in operating activities	(6,284)	(26,017)
Cash flows from investment activities:		
Bank Interest	41	34
Net cash provided by investing activities	41	34
Increase/(decrease) in cash and cash equivalents during the year	(6,243)	(25,983)
Cash and cash equivalents brought forward	95,187	121,170
Cash and cash equivalents carried forward	88,944	95,187

Notes to the accounts for the year ending 31st October 2022**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 1st January 2019 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 is one restricted fund at the year end.

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.

(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.

Notes to the accounts for the year ending 31st October 2022**(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.

The allocation of support and governance costs is analysed in note 7.

(g) 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.

(h) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(i) 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.

(j) 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 the funds to a third party and the amount due to settle the obligation can be measured of 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 (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st October	31st October	31st October
	2022	2022	2022
	£	£	£
Donations	22	-	22
	22	-	22

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31st October	31st October	31st October
	2021	2021	2021
	£	£	£
Donations	210	-	210
	210	-	210

Notes to the accounts for the year ending 31st October 2022

4. Income from charitable activities

	Unrestricted Year Ended 31st October 2022 £	Restricted Year Ended 31st October 2022 £	Total Funds Year Ended 31st October 2022 £
Parental Contributions	4,610	-	4,610
Restricted Grants:			
MCC - Holiday Playschemes	-	28,303	28,303
	<u>4,610</u>	<u>28,303</u>	<u>32,913</u>

Previous Year

	Unrestricted Year Ended 31st October 2021 £	Restricted Year Ended 31st October 2021 £	Total Funds Year Ended 31st October 2021 £
Gift Aid	9	-	9
Give As You Earn	12	-	12
Parental Contributions	3,135	-	3,135
Bank Compensation	150	-	150
Restricted Grants:			
MCC - Summer Playscheme	-	16,511	16,511
	<u>3,306</u>	<u>16,511</u>	<u>19,817</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st October 2022 £	Restricted Year Ended 31st October 2022 £	Total Funds Year Ended 31st October 2022 £
100 Club	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Previous Year

	Unrestricted Year Ended 31st October 2021 £	Restricted Year Ended 31st October 2021 £	Total Funds Year Ended 31st October 2021 £
100 Club	47	-	47
	<u>47</u>	<u>-</u>	<u>47</u>

Notes to the accounts for the year ending 31st October 2022

6. Expenditure on charitable activities

	Activities £	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Employment costs	37,239	37,239	17,388
Events & Activities	15,417	15,417	9,549
Printing, Stationery & Postage	3	3	2
DBS Checks	65	65	-
Telephone	55	55	5
Volunteer Rewards	110	110	75
Sundries	-	-	-
Governance	600	600	600
Support Costs	2,481	2,481	2,561
	<u>55,970</u>	<u>55,970</u>	<u>30,180</u>
		Year Ended 31st October 2022	Year Ended 31st October 2021
Restricted funds		48,010	30,180
Unrestricted funds		7,960	-
		<u>55,970</u>	<u>30,180</u>

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	2022 Total	2021 Total
Accountancy Fees	-	600	600	600
Bank Charges	32	-	32	-
Insurance	943	-	943	875
Computer Software	406	-	406	416
Consultancy	1,100	-	1,100	1270
	<u>2,481</u>	<u>600</u>	<u>3,081</u>	<u>3,161</u>

Notes to the accounts for the year ending 31st October 2022

8. Analysis of staff costs

	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Wages and Salaries	37,239	17,388
Social Security Costs	-	-
Pension Costs	-	-
	<u>37,239</u>	<u>17,388</u>

The average number of employees during the year was 78 with the full time equivalent being 1 (previous year: 1). The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Independent examination fees	600	600
	<u>600</u>	<u>600</u>

10. Analysis of debtors

	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Prepayments	355	334
Other debtors	391	17,154
	<u>746</u>	<u>17,488</u>
	-	17,488
Restricted Funds	-	-
Unrestricted Funds	746	-
	<u>746</u>	<u>17,488</u>

11. Creditors: amounts falling due within one year

	Year Ended 31st October 2022 £	Year Ended 31st October 2021 £
Accruals	609	600
	<u>609</u>	<u>600</u>
	-	600
Restricted Funds	-	-
Unrestricted Funds	609	-
	<u>609</u>	<u>600</u>

Notes to the accounts for the year ending 31st October 2022

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st November 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2022 £
General Fund	86,368	4,673	(7,960)	-	83,081
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>92,368</u>	<u>4,673</u>	<u>(7,960)</u>	<u>-</u>	<u>89,081</u>

Previous year movements in unrestricted funds

	Balance at 1st November 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2021 £
General Fund	82,771	3,597	-	-	86,368
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>88,771</u>	<u>3,597</u>	<u>-</u>	<u>-</u>	<u>92,368</u>

Name of unrestricted fund:

Designated Fund - Summer Scheme

Description, nature and purpose of the fund

An amount of £6000 has been set aside for playschemes to compensate for a reduction in funding

General Fund

The free reserves.

Analysis of movements in restricted funds

	Balance at 1st November 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2022 £
TUI Care	19,707	-	(19,707)	-	-
MCC - Holiday Playschemes	-	28,303	(28,303)	-	-
	<u>19,707</u>	<u>28,303</u>	<u>(48,010)</u>	<u>-</u>	<u>-</u>

Previous year movements in restricted funds

	Balance at 1st November 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2021 £
TUI Care	33,376	-	(13,669)	-	19,707
MCC - Summer Playscheme	-	16,511	(16,511)	-	-
	<u>33,376</u>	<u>16,511</u>	<u>(30,180)</u>	<u>-</u>	<u>19,707</u>

Name of restricted fund:

TUI Care

Description, nature and purpose of the fund

~ towards playscheme & core costs

MCC - Holiday Playschemes

~ towards holiday playscheme costs

Notes to the accounts for the year ending 31st October 2022

13. Analysis of net assets between funds

	Designated funds	Unrestricted funds	Restricted funds	2022 Total
	£	£	£	£
Cash at bank and in hand	6,000	82,944	-	88,944
Other net current assets/(liabilities)	-	137	-	137
Total	6,000	83,081	-	89,081

Previous year analysis of net assets between funds

	Designated funds	Unrestricted funds	Restricted funds	2021 Total
	£	£	£	£
Cash at bank and in hand	6,000	86,368	2,819	95,187
Other net current assets/(liabilities)	-	-	16,888	16,888
Total	6,000	86,368	19,707	112,075

14. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

Accounts

LEISURE FOR AUTISM

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

Registered Charity No. 1076305

LEISURE FOR AUTISM

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Leisure For Autism

Report of the trustees for the year ended 31st October 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st October 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Leisure for Autism

Charity Number: 1076305

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 29th June 1999.

Trustees

Mrs F Brower

Ms J Breden

Mr J Corker Chair of Trustees

Mr A Farley

Mr M Hanbury

Mr A Pitts

Principal Office

69 Fairlands Road

Sale

M33 4AU

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Leisure For Autism

Bankers

Lloyds Bank
Stockport Branch
Box 1000
BX1 1LT

The Royal Bank of Scotland plc.
St Ann Street Branch
Manchester
M2

Objectives and activities

The purposes of the charity are:

To promote, support and sustain the emotional and physical well-being of children and young people with an autistic spectrum condition (ASC) by enabling them to participate in self-determined leisure activities focused within their local communities.

To support the parents, carers and siblings of the children and young people who participate in the charity's activities by providing them with respite.

To advance the education of the public in all matters concerning ASC.

The main activities are activity based playschemes for youngsters with ASC across the Greater Manchester region.

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 Covid-19 pandemic has had a material impact of the operations of the charity in 2020, with all playschemes having to be suspended indefinitely in March 2020 for the safety of our participants and staff. At the time of writing this report it is still unclear when the schemes will be able to recommence but we are planning to run a summer scheme, albeit on a reduced scale, subject to this being permissible and feasible.

As always, we remain grateful to the following host schools for their on-going support – Grange School, Longsight; Inscape House School, Cheadle; and Pictor Academy, Timperley.

A review of our achievements and performance: How our activities delivered public benefit
Before the pandemic hit we ran a total of twelve Saturdays across three schemes. These provided a total of 121 days' worth of activities to 49 children. Thank you to all our wonderful staff who enabled us to provide fun filled days in the community for the youngsters that we support. Across the year our 49 staff worked for a total of 137 days. We are also thankful to a handful of volunteers who work alongside our regular staff, all of whom either have family members who are either autistic or who work in autistic settings.

Leisure For Autism

We were also able to provide much-needed time for the youngsters' families to undertake the type of normal, everyday activities that they often can't do when their autistic youngster is with them. Our families tell us how important and valuable this time is to them and they look forward to the playschemes just as eagerly as their youngsters do. We can only hope that we will be able to start running these again sometime during 2021.

Financial review

During the year ending October 2020 our income decreased by £78,567 (67%) with our expenditure decreasing by £55,431 (78%), resulting in a net income of £23,055. It is not unusual for surpluses or shortfalls to arise from one year to the next, primarily due to timing issues. Of particular note towards the end of this financial year was the continued generous grant from TUI Care despite them having their own problems because of the pandemic.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st October 2020 was £88,771 (2019: £80,902) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least six months of unrestricted charitable expenditure. The trustees consider that this level will provide enough time to progress applications for grants and ensure that support and governance costs are covered, if required.

The Charity's main source of income is grants and fees. Having regard to the level of reserves 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 have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The Grant from TUI Care means we remain in a very healthy financial position to be able to start up our schemes again as soon as is possible.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, with no maximum, with all the trustees due for re-appointment every year.

Leisure For Autism

We usually hold quarterly trustee meetings, when the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. This year however, due to the exceptional circumstances we have were only able to hold one meeting before announcing the complete suspension of all our schemes – there has been nothing to report or opine on subsequently, other than updating the Trustees regarding the potential timing of the schemes being resumed. The day-to-day administration of the Charity is delegated to the Project Manager.

Trustee induction and training

There have been few trustee changes in recent years. Professional training is usually unnecessary for existing trustees or new joiners because they are all already suitably qualified in their respective fields. They are all also chosen because they have some existing link to the charity so know how it operates and what its aims are.

Trustees responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. 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.

Approved by the trustees on 11 March 2021 and signed on their behalf by:

John Corker
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEISURE FOR AUTISM
REGISTERED CHARITY NO. 1076305**

I report on the accounts of the charity, for the Year Ended 31st October 2020 which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 130 of the 2011 Act ; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- 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.

Signed: E.L. Anderson

E.L. Anderson MA FCA CTA
Date: 21st March 2021

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST OCTOBER 2020
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st October 2020 £	Total Funds Year Ended 31st October 2019 £
Income from:					
Donations and legacies	(3)	2,164	-	2,164	5,405
Charitable Activities	(4)	4,130	31,421	35,551	110,433
Other trading activities	(5)	1,548	-	1,548	1,994
Investment Income		27	-	27	25
Total		7,869	31,421	39,290	117,857
Expenditure on:					
Raising Funds	(6)	-	-	-	300
Charitable Activities	(5)	-	15,919	15,919	71,050
Total		-	15,919	15,919	71,350
Net gains/(losses) on investments					
Net income/(expenditure)		7,869	15,502	23,371	46,507
Net movement in funds					
		7,869	15,502	23,371	46,507
Reconciliation of funds					
Total funds brought forward	(12)	80,902	17,874	98,776	52,269
Total funds carried forward	(12)	88,771	33,376	122,147	98,776

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 15 form part of these accounts.

BALANCE SHEET AS AT 31ST OCTOBER 2020

	Notes	2020 £	2019 £
Current assets:			
Debtors	(10)	1,577	11,986
Cash at Bank & in Hand		121,170	87,390
Total current assets		<u>122,747</u>	<u>99,376</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	600	600
Net current assets or liabilities		<u>122,147</u>	<u>98,776</u>
Total assets less current liabilities		122,147	98,776
Total net assets or liabilities		<u>122,147</u>	<u>98,776</u>
The funds of the charity:			
Unrestricted income funds	(12)	88,771	80,902
Restricted income funds		33,376	17,874
Total charity funds		<u>122,147</u>	<u>98,776</u>

Approved on behalf of the Trustees Management Committee

John Corker

Chair of Trustees

Date: 11th March 2021

The notes on pages 9 to 15 form part of these accounts.

Statement of Cash Flows for the year ending 31st October 2020

	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
Net movement in funds	23,371	46,507
Deduct investment income	(27)	(25)
Decrease/(increase) in debtors	10,409	(7,517)
Increase/(decrease) in creditors	-	(225)
Net cash used in operating activities	33,753	38,740
Cash flows from investment activities:		
Bank interest	27	25
Net cash provided by investing activities	27	25
 Increase/(decrease) in cash and cash equivalents during the year	 33,780	 38,765
Cash and cash equivalents brought forward	87,390	48,625
Cash and cash equivalents carried forward	121,170	87,390

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 1st January 2019 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 is one restricted fund.

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.

(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.

The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs associated with raising funds is the prize money given out. This ceased in 2019.

(h) 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.

(i) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(k) 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.

(l) 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 the 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	Restricted	Total Funds
	Year Ended 31st October 2020	Year Ended 31st October 2020	Year Ended 31st October 2020
	£	£	£
Donations	2,164	-	2,164
	<u>2,164</u>	<u>-</u>	<u>2,164</u>
Previous Year	Unrestricted Year Ended 31st October 2019	Restricted Year Ended 31st October 2019	Total Funds Year Ended 31st October 2019
	£	£	£
Donations	5,405	-	5,405
	<u>5,405</u>	<u>-</u>	<u>5,405</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st October 2020 £	Restricted Year Ended 31st October 2020 £	Total Funds Year Ended 31st October 2020 £
Gift Aid	316	-	316
Give As You Earn	94	-	94
Parental Contributions	3,720	-	3,720
Restricted Grants:			
TUI Care	-	31,421	31,421
	<u>4,130</u>	<u>31,421</u>	<u>35,551</u>

Previous Year

	Unrestricted Year Ended 31st October 2019 £	Restricted Year Ended 31st October 2019 £	Total Funds Year Ended 31st October 2019 £
Gift Aid	368	-	368
Give As You Earn	144	-	144
Parental Contributions	20,997	-	20,997
Restricted Grants:			
Stockport MBC	-	1,920	1,920
Stockport MBC - Day Trips	-	5,000	5,000
Manchester City Council Playscheme	-	10,619	10,619
TUI Care	-	71,385	71,385
	<u>21,509</u>	<u>88,924</u>	<u>110,433</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st October 2020 £	Restricted Year Ended 31st October 2020 £	Total Funds Year Ended 31st October 2020 £
100 Club	1,548	-	1,548
	<u>1,548</u>	<u>-</u>	<u>1,548</u>

Previous Year

	Unrestricted Year Ended 31st October 2019 £	Restricted Year Ended 31st October 2019 £	Total Funds Year Ended 31st October 2019 £
100 Club	1,994	-	1,994
	<u>1,994</u>	<u>-</u>	<u>1,994</u>

6. Expenditure**Expenditure on raising funds:**

Prize Money

Activities £	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
-	-	300
-	-	300

Expenditure on charitable activities:

Employment costs

Events & Activities

Printing, Stationery & Postage

Telephone

Volunteer Rewards

Sundries

Governance

Support Costs

Activities £	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
7,916	7,916	52,328
2,042	2,042	12,979
29	29	-
20	20	80
40	40	-
220	220	-
600	600	600
5,052	5,052	5,063
15,919	15,919	71,050
15,919	15,919	71,350

Restricted funds

Unrestricted funds

	Year Ended 31st October 2020	Year Ended 31st October 2019
	15,919	71,050
	-	300
	15,919	71,350

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	2020 Total	2019 Total
Accountancy Fees	-	600	600	600
Bank Charges	32	-	32	-
Trustee Meetings	-	-	-	147
Insurance	827	-	827	827
Computer Software	473	-	473	369
Consultancy	3,720	-	3,720	3,720
	5,052	600	5,652	5,663

8. Analysis of staff costs

	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
Wages and Salaries	7,916	52,328
Social Security Costs	-	-
Pension Costs	-	-
	<u>7,916</u>	<u>52,328</u>

The average number of employees during the year was 49 with the full time equivalent being 0.3 (previous year: 2.6). The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
Independent examination fees	600	600
	<u>600</u>	<u>600</u>

10. Analysis of debtors

	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
Prepayments	832	390
Other debtors	745	11,596
	<u>1,577</u>	<u>11,986</u>

In 2019 debtors of £10,619 relate to a restricted grant owed from Manchester MBC. All other debtors and prepayments relate to the TUI restricted fund apart from the gift aid claim of £316 in 2020 and £368 in 2019.

11. Creditors: amounts falling due within one year

	Year Ended 31st October 2020 £	Year Ended 31st October 2019 £
Accruals	600	600
	<u>600</u>	<u>600</u>

Accruals relate to unrestricted funds in 2019 and TUI restricted fund for 2020.

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st November 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2020 £
General Fund	74,902	7,868	-	-	82,771
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>80,902</u>	<u>7,868</u>	<u>-</u>	<u>-</u>	<u>88,771</u>

Previous year movements in unrestricted funds

	Balance at 1st November 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2019 £
General Fund	46,269	28,933	(300)	-	74,902
Designated Fund - Summer Scheme	6,000	-	-	-	6,000
	<u>52,269</u>	<u>28,933</u>	<u>(300)</u>	<u>-</u>	<u>80,902</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
Designated Fund - Summer Scheme	An amount of £6000 has been set aside for playschemes to compensate for a reduction in funding
General Fund	The free reserves.

Analysis of movements in restricted funds

	Balance at 1st November 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2020 £
TUI Care	17,874	31,421	(15,919)	-	33,376
	<u>17,874</u>	<u>31,421</u>	<u>(15,919)</u>	<u>-</u>	<u>33,376</u>

Previous year movements in restricted funds

	Balance at 1st November 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st October 2019 £
Stockport MBC	-	1,920	(1,920)	-	-
Stockport MBC	-	5,000	(5,000)	-	-
Manchester City Council	-	10,619	(10,619)	-	-
TUI Care	-	71,385	(53,511)	-	17,874
	<u>-</u>	<u>88,924</u>	<u>(71,050)</u>	<u>-</u>	<u>17,874</u>

Name of restricted fund:	Description, nature and purpose of the fund
Stockport MBC	~ towards playscheme costs
Stockport MBC	~ towards day trip costs
Manchester City Council	~ towards playscheme costs
TUI Care	~ towards playscheme & core costs

13. Analysis of net assets between funds

	Designated funds	Unrestricted funds	Restricted funds	2020 Total
	£	£	£	£
Cash at bank and in hand	6,000	82,455	32,715	121,170
Other net current assets/(liabilities)	-	318	661	977
Total	6,000	82,771	33,376	122,147

Previous year analysis of net assets between funds

	Designated funds	Unrestricted funds	Restricted funds	2019 Total
	£	£	£	£
Cash at bank and in hand	6,000	73,880	7,510	87,390
Other net current assets/(liabilities)	-	1,022	10,364	11,386
Total	6,000	74,902	17,874	98,776

14. Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose