

# **LEISURE FOR AUTISM**

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

Registered Charity No. 1076305

# LEISURE FOR AUTISM

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 4	TRUSTEES ANNUAL REPORT
5	INDEPENDENT EXAMINERS REPORT
6	STATEMENT OF FINANCIAL ACTIVITIES
7	BALANCE SHEET
8	STATEMENT OF CASH FLOWS
9 - 15	NOTES TO THE ACCOUNTS

## **Leisure For Autism**

### **Report of the trustees for the year ended 31<sup>st</sup> October 2020**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> 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 29<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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: 21<sup>st</sup> 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 £
<b>Income from:</b>					
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
<b>Total</b>		<b>7,869</b>	<b>31,421</b>	<b>39,290</b>	<b>117,857</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	-	-	-	300
Charitable Activities	(5)	-	15,919	15,919	71,050
<b>Total</b>		<b>-</b>	<b>15,919</b>	<b>15,919</b>	<b>71,350</b>
<b>Net gains/(losses) on investments</b>					
<b>Net income/(expenditure)</b>		<b>7,869</b>	<b>15,502</b>	<b>23,371</b>	<b>46,507</b>
<b>Net movement in funds</b>		<b>7,869</b>	<b>15,502</b>	<b>23,371</b>	<b>46,507</b>
<b>Reconciliation of funds</b>					
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 £
<b>Current assets:</b>			
Debtors	(10)	1,577	11,986
Cash at Bank & in Hand		121,170	87,390
<b>Total current assets</b>		<u>122,747</u>	<u>99,376</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(11)	600	600
<b>Net current assets or liabilities</b>		<u>122,147</u>	<u>98,776</u>
<b>Total assets less current liabilities</b>		122,147	98,776
<b>Total net assets or liabilities</b>		<u>122,147</u>	<u>98,776</u>
<b>The funds of the charity:</b>			
Unrestricted income funds	(12)	88,771	80,902
Restricted income funds		33,376	17,874
<b>Total charity funds</b>		<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)
<b>Net cash used in operating activities</b>	<b>33,753</b>	<b>38,740</b>
<b>Cash flows from investment activities:</b>		
Bank Interest	27	25
<b>Net cash provided by investing activities</b>	<b>27</b>	<b>25</b>
 Increase/(decrease) in cash and cash equivalents during the year	 33,780	 38,765
Cash and cash equivalents brought forward	87,390	48,625
<b>Cash and cash equivalents carried forward</b>	<b>121,170</b>	<b>87,390</b>

## 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
<b>Restricted Grants:</b>			
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
<b>Restricted Grants:</b>			
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 &amp; Activities

Printing, Stationery &amp; 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
<b>Total</b>	<b>6,000</b>	<b>82,771</b>	<b>33,376</b>	<b>122,147</b>

**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
<b>Total</b>	<b>6,000</b>	<b>74,902</b>	<b>17,874</b>	<b>98,776</b>

**14. Post balance sheet events**

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