

LEISURE FOR AUTISM

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

Registered Charity No. 1076305

LEISURE FOR AUTISM

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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

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>
Restricted Funds	-	17,488
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>
Restricted Funds	-	600
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