

# **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 31<sup>st</sup> October 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> 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 29<sup>th</sup> 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

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

## 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 31<sup>st</sup> 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

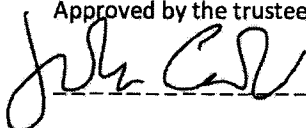
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 25<sup>th</sup> February 2025 and signed on their behalf by:

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

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

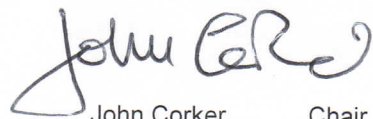
The notes on pages 9 to 13 form part of these accounts.



**BALANCE SHEET AS AT 31ST OCTOBER 2024**

	Notes	2024 £	2023 £
<b>Current assets:</b>			
Debtors	(9)	982	676
Cash at Bank & in Hand		42,893	65,828
Total current assets		<u>43,875</u>	<u>66,504</u>
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<u>42,480</u>	<u>65,898</u>
<b>The funds of the charity:</b>			
Unrestricted income funds	(11)	42,480	65,898
Restricted income funds		-	-
<b>Total charity funds</b>		<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)
<b>Net cash used in operating activities</b>	<b>(23,303)</b>	<b>(23,494)</b>
<b>Cash flows from investment activities:</b>		
Bank Interest	368	378
<b>Net cash provided by investing activities</b>	<b>368</b>	<b>378</b>
Increase/(decrease) in cash and cash equivalents during the year	(22,935)	(23,116)
Cash and cash equivalents brought forward	65,828	88,944
<b>Cash and cash equivalents carried forward</b>	<b>42,893</b>	<b>65,828</b>

**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
	1,000	-	1,000

**Previous Year**

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

## 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)
<b>Total</b>	<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
<b>Total</b>	<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