

# AUTISTIC SOCIETY GREATER MANCHESTER AREA

England & Wales · Charity number 1089527

## Details

---

**Other names** ASGMA, I AM Celebrating Autism in Greater Manchester

**Status** Registered

**Legal form** Charitable company

**Company number** [04326334](#)

**Registered** 2001-11-28

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

## Contact

---

**Address** 1114 Chester Road  
Stretford  
Manchester  
M32 0HL

**Phone** 01618668483

**Email** [admin@i-am-autism.org.uk](mailto:admin@i-am-autism.org.uk)

**Website** <https://i-am-autism.org.uk/>

## Activities

---

**Objects:** TO PROMOTE THE WELFARE OF CHILDREN, ADOLESCENTS AND ADULTS VARIOUSLY DIAGNOSED AS HAVING AUTISTIC SPECTRUM DISORDER.

**Activities:** Support to people affected by Autism in Greater Manchester.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

## Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£349,279	£343,779	-	-
2024-03-31	£301,496	£309,790	-	-
2023-03-31	£297,474	£282,171	-	-
2022-03-31	£230,216	£274,159	-	-
2021-03-31	£241,811	£262,953	-	-

## Trustees

Name	Role	Appointed
Claire Smith		2025-10-21
David Smith		2019-10-29
Dr Debra Susan Bradley		2018-10-01
Isaadore McDonald Dzuranyama		2022-09-06
Peter Matthew Howard Howarth		2026-01-20
Professor William Jonathan Davies		2023-11-28
Robert Firth Johnson		2020-02-20
Sherree Schaefer		2026-01-20
Toby James Smith		2022-09-06

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

England & Wales - Charity number 1089527

---

# Accounts

---

Registered Company number 04326334

Registered Charity Number 1089527

**AUTISTIC SOCIETY GREATER MANCHESTER AREA  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Hilton Jones Limited t/a Community Accountancy Service  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

**Autistic Society Greater Manchester Area  
Unaudited Financial Statements  
For The Year Ended 31 March 2025**

---

**Contents**

	<b>Page</b>
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 21

### **Report of the trustees**

The trustees present their annual report and financial statements St John's for the year ended 31<sup>st</sup> March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

The purposes of the charity are to provide direct support for people with autistic spectrum conditions and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support.

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10–18 year-olds and adults

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services
- v) Employment Support

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

#### **Ensuring our work delivers our aims**

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

#### **A review of our achievements and performance**

This year has seen the charity grow and extend our reach and impact. Changes in the wider landscape such as the cost-of-living crisis and the challenges of long waiting times for a diagnosis of autism from statutory services has created both threats and opportunities. Throughout this period, we have worked hard to closely manage our running costs in order that we can maintain our services at an affordable level.

Over the last 12 months we have continued to develop and deliver services for employers through the provision of Workplace Needs Assessments and consultancy. Through this service we are able to support individuals who are autistic to empower them to reach their potential in work by having the necessary reasonable adjustments in place. Additionally, this service supports employers in the development of their understanding of autism and enabling them to identify the unique strengths and talents that autistic people bring to the workplace.

Our core services have seen an increase in the numbers of individuals participating in them and some new activities, such as our Next Steps group for 16-25 year olds has been added to our offer. We are seeing a steady flow of referrals to our services although some of these are for individuals with more complex needs. This is likely linked to the challenges experienced by individuals and families with accessing a diagnosis. As ever the staff team have risen to these challenges and welcomed new members whilst ensuring that their individual support needs are being met. There is without doubt more that we would like to do but recruiting new support staff continues to be a challenge because of the highly competitive recruitment environment in the health and social care sector.

The main achievements during the year include the following:

- Record attendances at many group activities.

- 5,191 attendances at group activities.
- 1,938 hours of one-to-one support delivered.
- Significant fundraising success.
- Approx. 2,500 enquiries to our Help and Advice service.

### **Financial Review**

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year, and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn.

Income as a whole rose by more than 10% compared to the previous year. Grants income fell in the year as funds were reduced or no longer available from existing grantees. Local authority funding increased by over a third as a result of being involved in a pilot project and a new collaboration with two different local authorities to those ASGMA works with. Our income from group activities increased by 20% as a result of an increase in the number of events, attendance and small price increases to reflect increased costs. Earnings from providing individual support increased by 15% through an increase in hours provided. Membership fees declined slightly in the period. Donations, fundraising and gift aid income was significantly higher than in the previous year because of the inaugural Spring Ball fundraiser organised by ASGMA in March 2025.

Staffing costs were higher than last year, in all areas. The increase in key and support workers costs reflects the increase in work undertaken in the period. Energy costs fell back in the period enabling building costs to be within 2% of the previous year.

A small surplus of £5,500 was realised at the end of the year, compared to £8,300 deficit in the prior year. Given the challenging environment during the reporting period, it is commendable to all those involved in the organisation to achieve a surplus. There has been a huge effort made by all to promote and provide an increase in activities, individual support and workplace services as well as in fundraising whether by trustee, employee or member.

Our net assets were £152,209 at the end of the year allowing the trustees to continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, to provide a fuller range of services and to increase collaborations with other parties. For further information on this please see below under Plans for Future Periods. Given the progress made this year, our trustees are confident that we will remain a stable organisation and a good going concern.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves on 31<sup>st</sup> March 2025 was £143,549 of which £30,549 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main sources of income are grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks. A risk register is maintained by the charity, which is formally reviewed annually. Any new risks or matters of concern are raised at and between trustee meetings and mitigating steps taken as necessary.

### **Plans for Future Periods**

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

It has been gratifying to see our activities being full to capacity and moving forward we will now seek to explore further areas for development. To expand our services further there is now a need to recruit more staff. This is challenging within the current labour market, but it is hoped that once this is achieved, we will be able to offer more services and support for people with ASC and their families/carers.

### **Structure, governance and management**

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28<sup>th</sup> November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **Appointment of trustees**

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

### **Trustee induction and training**

New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

### **Organisation**

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### **Reference and administrative information**

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 04326334

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### **Key management personnel: Trustees and Directors**

Mr. Wesley Auden (resigned 16 November 2025) Chair

Dr. Debra Bradley (appointed Chair 16 November 2025)

Mr. Robert Johnson

Mr. David Smith

Mr. Toby Smith

Mr. Isaadore Dzuranyama Treasurer

Dr. William Davies

Mrs Claire Randerson-Smith (appointed 21 October 2025)

#### **Senior Management Team**

Nick Foster CEO (1<sup>st</sup> June 2024 onwards)

Sarah Sheridan Finance Manager

**Registered Office**

1114 Chester Road  
Stretford  
Manchester  
M32 0HL

**Independent Examiners**

Hilton Jones and Community Accountancy Service Limited merged on 1<sup>st</sup> May 2025

Hilton Jones  
Chartered Certified Accountants  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

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

**Bankers**

Barclays Bank plc  
51 Mosley Street  
Manchester  
M4 1LE

Charity Bank  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

United Trust Bank  
One Ropemaker Street  
London  
EC2Y 9AW

**Trustees responsibilities in relation to the financial statements**

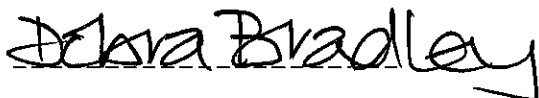
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Trustee

Date: 20th Jan 2026

**Autistic Society Greater Manchester Area**  
**Independent examiner's report to the trustees of Autistic Society Greater Manchester Area**  
**For The Year Ended 31 March 2025**

---

**Independent examiner's report to the trustees of Autistic Society Greater Manchester Area**

I report to the trustees on my examination of the accounts of Autistic Society Greater Manchester Area for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Charities Act 2011 Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

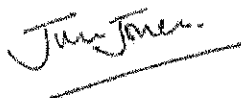
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the

Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



**James Hilton-Jones FCCA**  
**Hilton Jones Ltd t/a Community Accountancy Service**  
**Hollinwood Business Centre, Albert Street, Oldham. OL8 3QL**

**Dated: 20th January 2026**

**Autistic Society Greater Manchester Area**  
**Statement of Financial Activities for the year ended 31 March 2025**

	Notes	Unrestricted funds	Restricted income funds	Total funds 31 March 2025	Total Funds 31 March 2024
		£	£	£	£
<b>Income</b>					
Income and endowments from:					
Donations and legacies	3	6,750	-	6,750	4,591
Charitable activities	4	218,975	109,906	328,881	290,005
Other Income	5	8,362	-	8,362	5,022
Investments		5,286	-	5,286	1,878
<b>Total</b>		<b>239,373</b>	<b>109,906</b>	<b>349,279</b>	<b>301,496</b>
<b>Expenditure</b>					
Expenditure on:					
Charitable activities	6	241,883	101,896	343,779	309,790
<b>Total</b>		<b>241,883</b>	<b>101,896</b>	<b>343,779</b>	<b>309,790</b>
<b>Net income/(expenditure) before tax for the reporting period</b>					
		(2,510)	8,010	5,500	(8,294)
<b>Reconciliation of funds:</b>					
Total funds brought forward	14	146,155	554	146,709	155,003
<b>Total funds carried forward</b>	14	<b>143,645</b>	<b>8,564</b>	<b>152,209</b>	<b>146,709</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 15 form part of these accounts.

**Autistic Society Greater Manchester Area  
Balance Sheet as at 31 March 2025**

	Notes	Total funds 31 March 2025 £	Total Funds 31 March 2024 £
<b>Fixed assets</b>			
Tangible assets	10	11,697	3,898
		<u>11,697</u>	<u>3,898</u>
<b>Current assets</b>			
Debtors	11	38,062	35,371
Cash at bank and in hand		195,576	186,900
		<u>233,638</u>	<u>222,271</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	12	(93,126)	(79,460)
Net current assets/(liabilities)		<u>140,512</u>	<u>142,811</u>
Total assets less current liabilities		152,209	146,709
<b>Total net assets or liabilities</b>		<u>152,209</u>	<u>146,709</u>
<b>Funds of the Charity</b>			
Restricted income funds	14	8,564	554
Unrestricted funds	14	143,645	146,155
<b>Total funds</b>		<u>152,209</u>	<u>146,709</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

Approved by

Trustee

Name

DEBRA BRADLEY Signature

Debra Bradley

Dated: 20th January 2026

## **1 Accounting Policies**

### **1.1 Basis of Accounting and Assessment of Going Concern**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 on 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- and with the Charities Act 2011.

The financial statements comply with the Memorandum and Articles of Association of the charity.

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.

The charity qualifies as a small charitable company under the Companies Act 2006 and has therefore opted to apply FRS 102 Section 1A and has not prepared a statement of cash flows.

### **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 4 restricted funds. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 14.

### **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.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a grant 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 below.

### **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.

**1.7 Cost of raising funds**

The costs of raising funds consists of events and activities.

**1.8 Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**1.9 Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

**1.10 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office furniture	15% of cost
Office equipment	20% of cost
Motor vehicles	25% of cost
Office renovations & furniture	remaining term of lease or 15% of cost, whichever is the shorter period

**1.11 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.

**1.12 Pensions**

The charity administers contributions to a pension scheme that is auto-enrolment compliant. Contributions are charged to expenditure as they fall due. The charity has no liability beyond making its contributions and paying across the deductions for its employees contributions.

**1.13 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.

**1.14 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.

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

---

**2 Related party transactions and trustees' expenses and remuneration**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**3 Donations & legacies**

	Unrestricted 31/03/2025 £	Restricted 31/03/2025 £	Total 31/03/2025 £	Total 31/03/2024 £
Donations	6,127	-	6,127	4,314
Gift Aid	623	-	623	277
	<hr/> 6,750	-	<hr/> 6,750	<hr/> 4,591
Previous reporting period			Unrestricted 31/03/2024 £	Restricted 31/03/2024 £
			£	£
Donations		4,314	-	4,314
Gift Aid		277	-	277
		<hr/> 4,591	-	<hr/> 4,591

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		31/03/2025	31/03/2025	31/03/2025	31/03/2024
		£	£	£	£
	<b>Grants Received</b>				
	Garfield Weston	25,000	-	25,000	15,834
	Edward Gostling Foundation	-	-	-	5,833
	BBC Children in Need	-	33,907	33,907	33,081
	Bolton Council Autism Social Group	-	-	-	16,104
	Bolton CVS	-	490	490	2,048
	Bolton Adult Autism Social Group	-	16,426	16,426	560
	Salford Aiming High	-	15,825	15,825	15,824
	Skelton Bounty	-	-	-	638
	Groundwork UK	-	8,533	8,533	-
	Peter Kershaw Trust	-	-	-	500
	Zochonis Charitable Trust	-	21,200	21,200	30,000
	Trafford Housing Trust Recovery Fund	-	-	-	9,000
	TraffordPilot Project	-	7,525	7,525	-
	AutismWise	-	6,000	6,000	-
	<b>Contributions from users *</b>				
	Contributions 10-18 Activities	13,402	-	13,402	11,065
	Individual Support	53,498	-	53,498	46,441
	Contributions 18+ Activities	109,574	-	109,574	91,201
	<b>Other charitable activities</b>				
	Supporters' fundraising donations	2,661	-	2,661	9,099
	Spring Ball	12,201	-	12,201	-
	Membership subscriptions	2,639	-	2,639	2,777
		<b>218,975</b>	<b>109,906</b>	<b>328,881</b>	<b>290,005</b>

\* Our aim is to raise enough funding to provide support at no or nominal cost, but where we have been unable to obtain enough funding we need to ask for contributions from users

Previous reporting period	Unrestricted	Restricted	Total
	31/03/2024	31/03/2024	31/03/2024
	£	£	£
<b>Grants</b>			
Garfield Weston	15,834	-	15,834
Edward Gostling Foundation	5,833	-	5,833
BBC Children in Need	-	33,081	33,081
Bolton Council Autism Social Group	-	16,104	16,104
Bolton CVS	-	2,048	2,048
Bolton Adult Autism Social Group	-	560	560
Salford Aiming High	-	15,824	15,824
Skelton Bounty	-	638	638
Peter Kershaw Trust	-	500	500
Zochonis Charitable Trust	-	30,000	30,000
Trafford Housing Trust Recovery Fund	-	9,000	9,000
<b>Contributions from users</b>			
Contributions 10-18 Activities	11,065	-	11,065
Individual Support	46,441	-	46,441
Contributions 18+ Activities	91,201	-	91,201
<b>Other charitable activities</b>			
Supporters' fundraising donations	9,099	-	9,099
Membership subscriptions	2,777	-	2,777
	<b>182,250</b>	<b>107,755</b>	<b>290,005</b>

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

---

**5 Other income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>31/03/2025</b>	<b>31/03/2025</b>	<b>31/03/2025</b>	<b>31/03/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Consultancy & training	6,562	-	6,562	4,172
Rental income	1,800	-	1,800	850
	<b>8,362</b>	<b>-</b>	<b>8,362</b>	<b>5,022</b>
<hr/>				
Previous reporting period		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>31/03/2024</b>	<b>31/03/2024</b>	<b>31/03/2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Consultancy & training		4,172	-	4,172
Rental income		850	-	850
		<b>5,022</b>	<b>-</b>	<b>5,022</b>

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

**6 Expenditure**

	<b>Autism Support Services</b>	<b>Total</b>	<b>Total</b>
	<b>31/03/2025</b>	<b>31/03/2025</b>	<b>31/03/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employment Costs	244,175	244,175	225,670
Fundraising activities	7,437	7,437	325
Activities Costs	13,692	13,692	9,913
Bank charges	737	737	686
Publicity	662	662	288
Training	139	139	958
Recruitment	544	544	693
Minor equipment	2,419	2,419	349
Travel	9,579	9,579	7,898
Bad debts	600	600	201
Repairs and maintenance	4,555	4,555	3,509
Heat, light & water	7,726	7,726	8,448
Subscriptions & licences	401	401	361
IT maintenance	8,795	8,795	6,695
Cleaning	6,400	6,400	6,097
Telephone	3,528	3,528	3,275
Rent & rates	18,922	18,922	17,719
Insurance	3,250	3,250	2,963
Postage, printing & stationery	2,467	2,467	5,278
Depreciation	1,819	1,819	1,215
Support Costs	4,546	4,546	5,925
Governance	1,386	1,386	1,324
	<b>343,779</b>	<b>343,779</b>	<b>309,790</b>
Restricted funds	101,896	101,896	107,201
Unrestricted funds	241,883	241,883	202,589
	<b>343,779</b>	<b>343,779</b>	<b>309,790</b>

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

**7 Allocation of governance & support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below

Current Year	Basis of apportionment	General support	Governance	Total
		£	£	31/03/2025 £
Accountancy	type of expense	-	1,386	1,386
Pension Administration Charges	type of expense	492	-	492
Health & Safety	type of expense	2,590	-	2,590
HR Support	type of expense	1,464	-	1,464
		<b>4,546</b>	<b>1,386</b>	<b>5,932</b>
Previous Year	Basis of apportionment	General support	Governance	Total
		£	£	31/03/2024 £
Accountancy	type of expense	-	1,324	1,324
Pension Administration Charges	type of expense	396	-	396
Consultancy & Professional Fees	type of expense	1,693	-	1,693
Health & Safety	type of expense	2,468	-	2,468
HR Support	type of expense	1,368	-	1,368
		<b>5,925</b>	<b>1,324</b>	<b>7,249</b>

**8 Analysis of staff costs**

	Total	Total
	31/03/2025	31/03/2024
	£	£
Wages & salaries	226,779	208,594
Social security costs	9,288	8,718
Pension costs - defined contribution	8,108	8,358
	<b>244,175</b>	<b>225,670</b>
Charitable activities	244,175	225,670
	<b>244,175</b>	<b>225,670</b>
Average number of employees	19	18
Full time equivalents	8.96	8.31
Employment benefits, including employer pension contributions to key management personnel:	49,871	47,584
Number of employees with benefits in excess of £60,000	-	-

The charity considers its key management personnel comprises the trustees and senior managers.

The trustees received no remuneration or reimbursements of expenses during the current or prior period.

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

**9 Independent examiner fees**

	Total 31/03/2025	Total 31/03/2024
	£	£
Independent examiner fees	1,386	1,324
	<u>1,386</u>	<u>1,324</u>

**10 Tangible assets**

	Motor Vehicles	Office Equipment	Office Renovations	Total 31/03/2025
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	13,289	16,867	29,516	59,672
Additions	-	1,085	8,533	9,618
At 31/03/2025	<u>13,289</u>	<u>17,952</u>	<u>38,049</u>	<u>69,290</u>
<b>Depreciation</b>				
At 1 April 2024	13,289	13,608	28,877	55,774
Charge	-	1,231	588	1,819
At 31/03/2025	<u>13,289</u>	<u>14,839</u>	<u>29,465</u>	<u>57,593</u>
<b>Net book value</b>				
31 March 2025	<u>-</u>	<u>3,113</u>	<u>8,584</u>	<u>11,697</u>
31 March 2024	<u>-</u>	<u>3,259</u>	<u>639</u>	<u>3,898</u>

**11 Debtors**

	Total 31/03/2025	Total 31/03/2024
	£	£
Trade debtors	27,761	25,976
Other debtors	-	1,890
Prepayments and accrued income	10,301	7,505
	<u>38,062</u>	<u>35,371</u>
Restricted	10,301	8,290
Unrestricted	27,761	27,081
	<u>38,062</u>	<u>35,371</u>

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

---

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

	<b>Total 31/03/2025</b>	<b>Total 31/03/2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,157	18,613
Accruals and deferred income	80,987	37,075
Taxation and social security	3,457	2,899
Other creditors	2,525	20,873
	<hr/> 93,126	<hr/> 79,460

**13 Accruals and deferred income**

Deferred income comprises grants relating to a period beyond the year end.

	<b>Total 31/03/2025</b>	<b>Total 31/03/2024</b>
	<b>£</b>	<b>£</b>
<b>Movement in deferred income account.</b>		
At 1 April 2024	37,075	45,903
Added in period	80,987	37,075
Amounts released to income earned from charitable activities	(37,075)	(45,903)
<b>31 March 2025</b>	<hr/> 80,987	<hr/> 37,075

**Autistic Society Greater Manchester Area**  
**Notes to the Accounts**  
**31 March 2025**

**14 Analysis of charitable funds**

Current Year	Balance at 01 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Restricted Funds</b>					
BBC Children in Need	-	33,907	(33,907)	-	-
Bolton CVS	-	490	(490)	-	-
Bolton Adult Autism Social Group	-	16,426	(16,426)	-	-
Salford Aiming High	-	15,825	(15,825)	-	-
Zochonis Charitable Trust	-	21,200	(21,200)	-	-
TraffordPilot Project	-	7,525	(7,525)	-	-
AutismWise	-	6,000	(6,000)	-	-
Capital fund - Skelton Bounty	554	-	(96)	-	458
Capital Fund - Groundwork UK	-	8,533	(427)	-	8,106
	554	109,906	(101,896)	-	8,564
<b>Unrestricted Funds</b>					
General Fund	33,155	239,373	(241,883)	-	30,645
Designated Fund	113,000	-	-	-	113,000
	146,709	349,279	(343,779)	-	152,209
<b>Previous Year</b>					
	Balance at 01 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Restricted Funds</b>					
BBC Children in Need	-	33,081	(33,081)	-	-
Bolton Council Autism Social Group	-	16,104	(16,104)	-	-
Bolton CVS	-	2,048	(2,048)	-	-
Bolton CVS Adults Project	-	560	(560)	-	-
Salford Aiming High	-	15,824	(15,824)	-	-
Capital fund - Skelton Bounty	-	638	(84)	-	554
Peter Kershaw Trust	-	500	(500)	-	-
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
Trafford Housing Trust Recovery Fund	-	9,000	(9,000)	-	-
	-	107,755	(107,201)	-	554
<b>Unrestricted Funds</b>					
General Fund	45,003	193,741	(202,589)	(3,000)	33,155
Designated Fund	110,000	-	-	3,000	113,000
	155,003	301,496	(309,790)	-	146,709
<b>Name of unrestricted fund:</b>	<b>Description, nature and purpose of the fund</b>				
General Fund	The "free reserves" after allowing for all designated funds.				
Designated Fund	For future redundancy and closure costs.				

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

**Purpose of Restricted Funds**

BBC Children in Need	for children's activities
Bolton CVS	supporting children from Bolton
Bolton Council Autism Social Group	for adult support in Bolton
Bolton Adult Autism Social Group	support for Bolton Adults
Groundwork UK	a capital windows project
Salford Aiming High	for youth clubs and activities in Salford
Skelton Bounty	for food and social project
Zochonis Charitable Trust	for information and Family support Services
Trafford Housing Trust Recovery Fund	for youth groups

**15 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	<b>Total</b>	<b>Total</b>
	<b>31/03/2025</b>	<b>31/03/2024</b>
	<b>£</b>	<b>£</b>
Less than one year	526	526
One to five years	1,446	1,972
	<u>1,972</u>	<u>2,498</u>



**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

England & Wales - Charity number 1089527

---

# Accounts

---

# **AUTISTIC SOCIETY GREATER MANCHESTER AREA**

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

Registered Charity No. 1089527  
Company Registration No. 04326334

# AUTISTIC SOCIETY GREATER MANCHESTER AREA

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	INDEPENDENT EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
11	STATEMENT OF CASH FLOWS
12 - 20	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
21	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Report of the trustees for the year ended 31<sup>st</sup> March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Objectives and activities

The purposes of the charity are to provide direct support for people with autistic spectrum conditions, and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support.

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### v) Employment Support

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

### **Ensuring our work delivers our aims**

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

### **A review of our achievements and performance**

This year has seen the charity grow and extend our reach and impact. Changes in the wider landscape such as the cost-of-living crisis and the challenges of long waiting times for a diagnosis of autism from statutory services has created both threats and opportunities. Throughout this period, we have worked hard to closely manage our running costs in order that we can maintain our services at an affordable level.

Over the last 12 months we have developed and delivered new services for employers through the provision of Workplace Needs Assessments and consultancy. Through this service we are able to support individuals who are autistic to empower them to reach their potential in work by having the necessary reasonable adjustments in place. Additionally, this service supports employers in the development of their understanding of autism and enabling them to identify the unique strengths and talents that autistic people bring to the workplace.

Our core services have seen an increase in the numbers of individuals participating in them and some new activities, such as a regular gym group has been added to our offer. We are seeing a steady flow of referrals to our services although some of these are for individuals with more complex needs. This is likely linked to the challenges experienced by individuals and families with accessing a diagnosis. As ever the staff team have risen to these challenges and welcomed new members whilst ensuring that their individual support needs are being met. There is without doubt more that we would like to do but recruiting new support staff continues to be a challenge as a result of the highly competitive recruitment environment in the health and social care sector.

The main achievements during the year include the following:

- Record attendances at many group activities.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

- 4,811 attendances at group activities.
- 1,693 hours on one-to-one support delivered.
- Significant fundraising success.
- Approx. 5,000 enquiries to our Help and Advice service.

### **Financial Review**

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year, and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn.

Income is just slightly above the previous year. Grants and local authority funding fell by 3% in the financial year. This reflects that it is becoming increasingly difficult to obtain such funding. Our income from group activities increased by 26% in the year because of extra activities put on, an increase in those attending and a rise in prices. Earnings from providing individual support also increased by 13% and membership fees by 41% in the period. Donations, fundraising and gift aid income fell to £14k as there were no large one-off donations as in the previous year.

Staffing costs were higher than last year, with most of the increase reflecting an increase in support worker costs because of increasing the number of activities on offer as well as the numbers attending those activities. Energy costs were nearly double that of the previous year and were consistent with the surge in utility costs experienced by all as a result of a period of high inflation and the war in the Ukraine.

There was a small deficit in the year because income was lower than anticipated through a delay in receiving grant funds and a reduction in donations and fundraising income received.

Our net assets were £147k allowing the trustees continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, so as to provide a fuller range of services. For further information on this please see below under Plans for Future Periods. Given the progress made since the pandemic, our trustees are confident that we will remain a stable organisation and a good going concern.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves on 31<sup>st</sup> March 2024 was £33,155 of which £29,257 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks. Specific risk assessment protocols have been developed with staff to address the new risks associated with the pandemic.

### **Plans for Future Periods**

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

It has been gratifying to see our activities being full to capacity and moving forward we will now seek to explore further areas for development. In order to expand our services further there is now a need to recruit more staff. This is challenging within the current labour market, but it is hoped that once this is achieved we will be able to offer more services and support for people with ASC and their families/carers.

### **Structure, governance and management**

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28<sup>th</sup> November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **Appointment of trustees**

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Trustee induction and training

Many of the current trustees are relatively new to the organisation. New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

### Organisation

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Reference and administrative information

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 04326334

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Key management personnel: Trustees and Directors

Mr. Wesley Auden	Chair	
Dr. Debra Bradley		
Prof. Helen Laville		(resigned June 2023)
Mrs. Claire Smith		(resigned February 2024)
Mr. Robert Johnson		
Mr. David Smith		
Mr. Toby Smith		
Mr. Isaadore Dzuranyama	Treasurer	
Dr. William Davies		(appointed November 2023)

#### Senior Management Team

Helen Boden	CEO	1 <sup>st</sup> April 2023 – 31 <sup>st</sup> May 2024
Nick Foster	CEO	1 <sup>st</sup> June 2024 onwards
Sarah Sheridan	Finance Manager	

**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Registered Office**

1114 Chester Road  
Stretford  
Manchester  
M32 0HL

**Independent Examiners**

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

**Bankers**

Barclays Bank plc  
51 Mosley Street  
Manchester  
M4 1LE

Charity Bank  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

United Trust Bank  
One Ropemaker Street  
London  
EC2Y 9AW

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

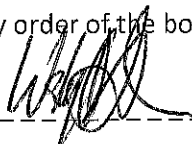
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

  
-----

Wesley Auden  
Chair

Date: 23<sup>rd</sup> September 2024

## **Independent examiner's report to the trustees of AUTISTIC SOCIETY GREATER MANCHESTER AREA**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2024, which are set out on pages 9 to 20.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 23<sup>rd</sup> September 2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**(including Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
<b>Income from:</b>					
Donations and legacies	(3)	4,591	-	4,591	33,635
Charitable Activities	(4)	182,250	107,755	290,005	260,816
Other Trading Activities	(5)	5,022	-	5,022	2,000
Other Income		-	-	-	435
Investment Income		1,878	-	1,878	588
<b>Total</b>		<b>193,741</b>	<b>107,755</b>	<b>301,496</b>	<b>297,474</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	202,589	107,201	309,790	282,171
<b>Total</b>		<b>202,589</b>	<b>107,201</b>	<b>309,790</b>	<b>282,171</b>
<b>Net income/(expenditure)</b>		<b>(8,848)</b>	<b>554</b>	<b>(8,294)</b>	<b>15,303</b>
Transfers between funds	(16)	-	-	-	-
<b>Net movement in funds</b>		<b>(8,848)</b>	<b>554</b>	<b>(8,294)</b>	<b>15,303</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(16)	155,003	-	155,003	139,700
<b>Total funds carried forward</b>	<b>(16)</b>	<b>146,155</b>	<b>554</b>	<b>146,709</b>	<b>155,003</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2024**

Company Registration Number: 04326334

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(12)	3,898	2,081
Total fixed assets		<u>3,898</u>	<u>2,081</u>
<b>Current assets:</b>			
Debtors	(13)	35,371	31,913
Cash at Bank & in Hand		186,900	207,861
Total current assets		<u>222,271</u>	<u>239,774</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	79,460	86,852
Net current assets or liabilities		<u>142,811</u>	<u>152,922</u>
Total assets less current liabilities		146,709	155,003
<b>Total net assets or liabilities</b>		<u><u>146,709</u></u>	<u><u>155,003</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(16)	554	-
Unrestricted income funds	(16)	146,155	155,003
<b>Total charity funds</b>		<u><u>146,709</u></u>	<u><u>155,003</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 23rd September 2024.



Wesley Auden      Chair

The notes on pages 12 to 20 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2024

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	(8,294)	15,303
Add back depreciation	1,215	770
Deduct investment income	(1,878)	(588)
Decrease/(increase) in debtors	(3,458)	565
Increase/(decrease) in creditors	(7,392)	(223)
	<u>(19,807)</u>	<u>15,827</u>
<b>Net cash used in operating activities</b>		
<b>Cash flows from investment activities:</b>		
Interest	1,878	588
Purchase of fixed assets	(3,032)	-
	<u>(1,154)</u>	<u>588</u>
<b>Net cash provided by investing activities</b>		
Increase/(decrease) in cash and cash equivalents during the year	(20,961)	16,415
Cash and cash equivalents brought forward	207,861	191,446
<b>Cash and cash equivalents carried forward</b>	<u><u>186,900</u></u>	<u><u>207,861</u></u>

**Notes to the accounts****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 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 are 9 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 16.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

**(g) Costs of raising funds**

The costs of raising funds consists of fundraising activities, advertising and activities.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

## Notes to the accounts

**(i) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles	25% of cost
Office Furniture	15% of cost
Office Equipment	20% of cost
Office Renovations	remaining term of lease or 15% of cost, whichever is the shorter period

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

Under auto-enrolment legislation the company became liable to operate auto-enrolment from its staging date of 1st February 2017. After postponement in accordance with provisions of the legislation auto-enrolment became operational on 1st May 2017. A new pension scheme was opened with Aviva for this purpose. Staff pay the government minimum in force at the time and the company makes an employer contribution of 6%, following the contribution rate already in place for the existing stakeholder schemes.

Existing pension schemes met auto-enrolment criteria and staff already in the schemes were offered the option of remaining in them or transferring to the new scheme.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	4,314	-	4,314	33,229
Gift Aid	277	-	277	406
	<u>4,591</u>	<u>-</u>	<u>4,591</u>	<u>33,635</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	33,229	-	33,229
Gift Aid	406	-	406
	<u>33,635</u>	<u>-</u>	<u>33,635</u>

## Notes to the accounts

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Activity Fees 10-18 Activities	11,065	-	11,065	6,714
Individual Support	46,441	-	46,441	41,036
Activity Fees 18+ Activities	91,201	-	91,201	74,577
Fundraising and Events Income	9,099	-	9,099	3,139
Membership subscriptions	2,777	-	2,777	2,003
Unrestricted grants:				
Garfield Weston	15,834	-	15,834	20,000
Edward Gostling Foundation	5,833	-	5,833	4,166
Restricted grants:				
BBC Children in Need	-	33,081	33,081	32,775
Bolton Council Autism Social Group	-	16,104	16,104	12,788
Bolton CVS	-	2,048	2,048	908
Bolton CVS Adults Project	-	560	560	1,940
Salford Aiming High	-	15,824	15,824	15,000
Skelton Bounty	-	638	638	250
Morrison's Foundation	-	-	-	1,020
Peter Kershaw Trust	-	500	500	2,500
Zochonis Charitable Trust	-	30,000	30,000	30,000
Trafford Housing Trust Recovery Fund	-	9,000	9,000	12,000
	<b>182,250</b>	<b>107,755</b>	<b>290,005</b>	<b>260,816</b>

## Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Activity Fees 10-18 Activities	6,714	-	6,714
Individual Support	41,036	-	41,036
Activity Fees 18+ Activities	74,577	-	74,577
Fundraising and Events Income	3,139	-	3,139
Membership subscriptions	2,003	-	2,003
Garfield Weston	20,000	-	20,000
Edward Gostling Foundation	4,166	-	4,166
BBC Children in Need	-	32,775	32,775
Bolton Council Autism Social Group	-	12,788	12,788
Bolton CVS	-	908	908
Bolton CVS Adults Project	-	1,940	1,940
Salford Aiming High	-	15,000	15,000
Skelton Bounty	-	250	250
Morrison's Foundation	-	1,020	1,020
Peter Kershaw Trust	-	2,500	2,500
Zochonis Charitable Trust	-	30,000	30,000
Trafford Housing Trust Recovery Fund	-	12,000	12,000
	<b>151,635</b>	<b>109,181</b>	<b>260,816</b>

## Notes to the accounts

## 5. Income from Other Trading Activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Consultancy & Training Income	4,172	-	4,172	1,500
Rental Income	850	-	850	500
	<u>5,022</u>	<u>-</u>	<u>5,022</u>	<u>2,000</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Consultancy & Training Income	1,500	-	1,500
Rental Income	500	-	500
	<u>2,000</u>	<u>-</u>	<u>2,000</u>

## 6. Expenditure

	Autism Support Services £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Expenditure on charitable activities:</b>			
Employment Costs		225,670	208,730
Fundraising activities		325	85
Activities Costs	9,913	9,913	9,157
Bank Charges	686	686	406
Publicity	288	288	269
Training	958	958	912
Recruitment	693	693	1,045
Minor Equipment	349	349	-
Travel	7,898	7,898	6,825
Bad Debts	201	201	355
Repairs and Maintenance	3,509	3,509	8,580
Heat, Light & Water	8,448	8,448	4,470
Subscriptions & Licences	361	361	329
IT Maintenance	6,695	6,695	5,677
Cleaning	6,097	6,097	6,176
Telephone	3,275	3,275	2,828
Rent & Rates	17,719	17,719	16,152
Insurance	2,963	2,963	2,679
Governance and Support Costs	7,249	7,249	4,003
Post, Printing & Stationery	5,278	5,278	2,723
Depreciation	1,215	1,215	770
	<u>309,790</u>	<u>309,790</u>	<u>282,171</u>
Unrestricted funds		202,589	171,130
Restricted funds		<u>107,201</u>	<u>111,041</u>
		<u>309,790</u>	<u>282,171</u>

## 7. Analysis of expenditure on charitable activities

As per note 5.

## 8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,324	1,324	type of expense
Pension Administration Charges	396	-	396	type of expense
Consultancy & Professional Fees	1,693	-	1,693	type of expense
Health & Safety	2,468	-	2,468	type of expense
HR Support	1,368	-	1,368	type of expense
	<u>5,925</u>	<u>1,324</u>	<u>7,249</u>	

## Notes to the accounts

## 9. Allocation of governance and support costs

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,260	1,260	type of expense
Consultancy & Professional Fees	48	-	48	type of expense
HR Support	2,695	-	2,695	type of expense
	<u>2,743</u>	<u>1,260</u>	<u>4,003</u>	

## 10. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	206,773	194,666
Holiday Pay Accrual	1,821	2,271
Social Security Costs	8,718	4,931
Pension Costs	8,358	6,862
	<u>225,670</u>	<u>208,730</u>
Charitable activities	225,670	208,730
Support costs	-	-
	<u>225,670</u>	<u>208,730</u>

The average number of employees during the year was 18, FTE 8.31 (previous year: 20, FTE 7.4).

The charity considers its key management personnel comprises the trustees and Senior Management Team. The total employment benefits, including employer pension contributions of the key management personnel (senior management team were £47,584 (previous year: £43,221). No employees have benefits in excess of £60,000 (previous year: none).

## 11. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,324	1,260
	<u>1,324</u>	<u>1,260</u>

## Notes to the accounts

## 12. Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Office Renovations and Furniture	Total
Cost	£	£	£	£
At 1 April 2023	13,289	14,253	29,098	56,640
Additions	-	2,614	418	3,032
At 31 March 2024	<u>13,289</u>	<u>16,867</u>	<u>29,516</u>	<u>59,672</u>
<b>Depreciation</b>				
At 1 April 2023	13,289	12,446	28,824	54,559
Charge for Year	-	1,162	53	1,215
At 31 March 2024	<u>13,289</u>	<u>13,608</u>	<u>28,877</u>	<u>55,774</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>3,259</u>	<u>639</u>	<u>3,898</u>
At 31 March 2023	<u>-</u>	<u>1,807</u>	<u>274</u>	<u>2,081</u>

## 13. Analysis of debtors

	2024	2023
	£	£
Debtors	27,866	24,003
Prepayments	7,505	7,910
	<u>35,371</u>	<u>31,913</u>

Debtors and prepayments related to restricted funds £8,290 (2023: £8,266), and unrestricted funds £27,081 (2023: £23,647)

## 14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	18,613	19,516
Short-term compensated absences (holiday pay)	4,092	2,271
Other creditors and accruals	16,781	15,830
Deferred income	37,075	45,903
Taxation and social security costs	2,899	3,332
	<u>79,460</u>	<u>86,852</u>

## Notes to the accounts

**15. Deferred income**

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2023	45,903
Amount released to income earned from charitable activities	(45,903)
Amount deferred in year	<u>37,075</u>
Balance at 31 March 2024	<u>37,075</u>

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

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	45,003	193,741	(202,589)	(3,000)	33,155
Designated Fund	110,000	-	-	3,000	113,000
	<u>155,003</u>	<u>193,741</u>	<u>(202,589)</u>	<u>-</u>	<u>146,155</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	33,840	188,293	(171,130)	(6,000)	45,003
Designated Fund	104,000	-	-	6,000	110,000
	<u>137,840</u>	<u>188,293</u>	<u>(171,130)</u>	<u>-</u>	<u>155,003</u>

**Name of unrestricted fund:**

General Fund  
Designated Fund

**Description, nature and purpose of the fund**

The "free reserves" after allowing for all designated funds  
For redundancy provision and winding up costs in the event of the closure of the organisation or severe cutbacks in funding.

## Notes to the accounts

## 16. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Bolton Council Autism Social Group	-	16,104	(16,104)	-	-
Bolton CVS	-	2,048	(2,048)	-	-
Bolton CVS Adults Project	-	560	(560)	-	-
Salford Aiming High	-	15,824	(15,824)	-	-
Skelton Bounty	-	638	(84)	-	554
Peter Kershaw Trust	-	500	(500)	-	-
Trafford Housing Trust Recovery Fund	-	9,000	(9,000)	-	-
BBC Children in Need	-	33,081	(33,081)	-	-
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
	-	107,755	(107,201)	-	554

## Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Bolton Council Autism Social Group	-	12,788	(12,788)	-	-
Bolton CVS	-	908	(908)	-	-
Bolton CVS Adults Project	-	1,940	(1,940)	-	-
Salford Aiming High	-	15,000	(15,000)	-	-
Skelton Bounty	-	250	(250)	-	-
Morrison's Foundation	-	1,020	(1,020)	-	-
Peter Kershaw Trust	-	2,500	(2,500)	-	-
Trafford Housing Trust Recovery Fund	-	12,000	(12,000)	-	-
BBC Children in Need	-	32,775	(32,775)	-	-
Pilot Project Fund	1,860	-	(1,860)	-	-
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
	1,860	109,181	(111,041)	-	-

Notes to the accounts

16. Analysis of charitable funds (continued)

Purposes of restricted funds

Bolton Council Autism Social Group	for adult support in Bolton
Bolton CVS	for the Bolton adults group
Bolton CVS Adults Project	for the Adults Project
Salford Aiming High	for Youth Clubs and activities in Salford
Skelton Bounty	for capital equipment . The balance on this fund represents future depreciation
Peter Kershaw Trust	for youth groups
Trafford Housing Trust Recovery Fund	for youth groups
BBC Children in Need	for salary costs
Zochonis Charitable Trust	for information and Family Support Services

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	3,898	-	-	3,898
Cash at bank and in hand	62,734	113,000	11,166	186,900
Other net current assets/(liabilities)	(33,477)	-	(10,612)	(44,089)
<b>Total</b>	<b>33,155</b>	<b>113,000</b>	<b>554</b>	<b>146,709</b>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,081	-	-	2,081
Cash at bank and in hand	81,817	110,000	16,044	207,861
Other net current assets/(liabilities)	(38,895)	-	(16,044)	(54,939)
<b>Total</b>	<b>45,003</b>	<b>110,000</b>	<b>-</b>	<b>155,003</b>

18. Operating Lease Commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2024	2023
	£	£
Less than one year	1,578	-
One to five years	6,179	-
	<b>7,757</b>	<b>-</b>

## Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Income</b>		
Donations	4,314	33,229
Gift Aid	277	406
Other Income	-	435
Investment Income	1,878	588
Activity Fees 10-18 Activities	11,065	6,714
Individual Support	46,441	41,036
Activity Fees 18+ Activities	91,201	74,577
Fundraising and Events Income	9,099	3,139
Membership subscriptions	2,777	2,003
Consultancy & Training Income	4,172	1,500
Rental Income	850	500
Unrestricted grants:		
Garfield Weston	15,834	20,000
Edward Gostling Foundation	5,833	4,166
Restricted grants:		
BBC Children in Need	33,081	32,775
Bolton Council Autism Social Group	16,104	12,788
Bolton CVS	2,048	908
Bolton CVS Adults Project	560	1,940
Salford Aiming High	15,824	15,000
Skelton Bounty	638	250
Morrison's Foundation	-	1,020
Peter Kershaw Trust	500	2,500
Zochonis Charitable Trust	30,000	30,000
Trafford Housing Trust Recovery Fund	9,000	12,000
<b>Total Income</b>	<b>301,496</b>	<b>297,474</b>
<b>Expenditure</b>		
Employment Costs	225,670	208,730
Fundraising activities	325	85
Activities Costs	9,913	9,157
Bank Charges	686	406
Publicity	288	269
Training	958	912
Recruitment	693	1,045
Minor Equipment	349	-
Travel	7,898	6,825
Bad Debts	201	355
Repairs and Maintenance	3,509	8,580
Heat, Light & Water	8,448	4,470
Subscriptions & Licences	361	329
IT Maintenance	6,695	5,677
Cleaning	6,097	6,176
Telephone	3,275	2,828
Rent & Rates	17,719	16,152
Insurance	2,963	2,679
Governance and Support Costs	7,249	4,003
Post, Printing & Stationery	5,278	2,723
Depreciation	1,215	770
<b>Total Expenditure</b>	<b>309,790</b>	<b>282,171</b>
<b>Surplus/(deficit for year)</b>	<b>(8,294)</b>	<b>15,303</b>

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

England & Wales - Charity number 1089527

---

# Accounts

---

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

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

Registered Charity No. 1089527  
Company Registration No. 04326334

# AUTISTIC SOCIETY GREATER MANCHESTER AREA

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	INDEPENDENT EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
11	STATEMENT OF CASH FLOWS
12 - 20	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
21	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Report of the trustees for the year ended 31<sup>st</sup> March 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

The purposes of the charity are to provide direct support for people with autistic spectrum conditions, and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities ranging from short sessions to residential holidays.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support.

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services
- v) Employment Support

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

### **Ensuring our work delivers our aims**

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

### **A review of our achievements and performance**

This year has seen the charity grow and extend our reach and impact. Changes in the wider landscape such as the cost-of-living crisis and the challenges of long waiting times for a diagnosis of autism from statutory services has created both threats and opportunities. Throughout this period, we have worked hard to closely manage our running costs in order that we can maintain our services at an affordable level.

Innovations such as webinars for parents have raised our profile and extended our reach within the local area and more widely. These provide a convenient and accessible way for parents and individuals to access high quality support and advice. We hope to continue to grow this offer over the next year.

Over the last 12 months we have developed and delivered new services for employers through the provision of Workplace Needs Assessments and consultancy. Through this service we are able to support individuals who are autistic to empower them to reach their potential in work by having the necessary reasonable adjustments in place. Additionally, this service supports employers in the development of their understanding of autism and enabling them to identify the unique strengths and talents that autistic people bring to the workplace.

Our core services have seen an increase in the numbers of individuals participating in them and some new activities, such as a regular gym group has been added to our offer. We are seeing a steady flow of referrals to our services although some of these are for individuals with more complex needs. This is likely linked to the challenges experienced by individuals and families with accessing a diagnosis. As ever the staff team have risen to these challenges and welcomed new members whilst ensuring that their individual support needs are being met. There is without doubt more that we would like to do but recruiting new support staff continues to be a challenge as a result of the highly competitive recruitment environment in the health and social care sector.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

The main achievements during the year include the following:

- Record attendances at many group activities.
- 4,321 attendances at group activities.
- 1,265 hours on one-to-one support delivered.
- Significant fundraising success.
- Approx. 4,000 enquiries to our Help and Advice service.

### Financial Review

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year, and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn.

Income as a whole rose by just over one third compared to the previous year. Grants and local authority funding increased by 22% compared to 2022. This was in part due to obtaining a one-year grant from the Gosling Foundation for £10k. Our income from group activities increased by two thirds as a result of extra activities put on in August and October for the 18+ age group. Earnings from providing individual support plateaued and membership fees declined by 23% in the period. This is consistent with the reduction in direct funding experienced by our members and reflected a shortage of staff to carry out the individual support. Donations, fundraising and gift aid income was 120% of the previous year due to three large one-off donations.

Although staffing costs were higher than last year, key and support worker costs represented 7% less income than in 2022 highlighting the staff shortages identified above. Energy costs increased by 42% compared to 2022 and was consistent with the surge in utility costs experienced by all as a result of a period of high inflation and the war in the Ukraine.

For the first time since the pandemic unspent funds from previous years have not been utilised and this is reflected in the small surplus that has been generated this year.

An increase in our total assets to £155,003 means that the trustees continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, so as to provide a fuller range of services. For further information on this please see below under Plans for Future Periods. Given the progress made since the pandemic, our trustees are confident that we will remain a stable organisation and a good going concern.

### Investment powers and policy

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

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> March 2023 was £45,003 of which £42,922 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks. Specific risk assessment protocols have been developed with staff to address the new risks associated with the pandemic.

### **Plans for Future Periods**

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

It has been gratifying to see our activities being full to capacity and moving forward we will now seek to explore further areas for development. In order to expand our services further there is now a need to recruit more staff. This is challenging within the current labour market, but it is hoped that once this is achieved we will be able to offer more services and support for people with ASC and their families/carers.

### **Structure, governance and management**

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28<sup>th</sup> November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **Appointment of trustees**

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Trustee induction and training

Many of the current trustees are relatively new to the organisation. New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

### Organisation

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Reference and administrative information

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 4326334

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Key management personnel: Trustees and Directors

Mr. Wesley Auden	Chair	
Mr. Bernard Yardley	Treasurer	(resigned November 2022)
Mr. Christopher Bryan		(resigned September 2022)
Prof. Helen Laville		(resigned June 2023)
Dr. Debra Bradley		
Mrs. Claire Smith		
Mr. Robert Johnson		
Mr. David Smith		
Mr. Toby Smith		(appointed September 2022)
Mr. Isadore Dzuranyama		(appointed September 2022)

#### Senior Management Team

Helen Boden	CEO
Judith Sandground	Finance Manager

**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Registered Office**

1114 Chester Road  
Stretford  
Manchester  
M32 0HL

**Independent Examiners**

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

**Bankers**

Barclays Bank plc  
51 Mosley Street  
Manchester  
M4 1LE

Julian Hodge Bank  
One Central Square  
Cardiff  
CF10 1FS

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

Virgin Money  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

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

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



-----

Wesley Auden  
Chair

Date: 31 October 2023

**Independent examiner's report to the trustees of AUTISTIC SOCIETY GREATER MANCHESTER AREA**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 9 to 20.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission, under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 31 October 2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2023**  
**(Including Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
<b>Income from:</b>					
Donations and legacies	(3)	33,635	-	33,635	11,456
Charitable Activities	(4)	151,635	109,181	260,816	218,256
Other Trading Activities	(5)	2,000	-	2,000	-
Other Income		435	-	435	-
Investment Income		588	-	588	504
<b>Total</b>		<b>188,293</b>	<b>109,181</b>	<b>297,474</b>	<b>230,216</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	171,130	111,041	282,171	274,159
<b>Total</b>		<b>171,130</b>	<b>111,041</b>	<b>282,171</b>	<b>274,159</b>
<b>Net income/(expenditure)</b>		<b>17,163</b>	<b>(1,860)</b>	<b>15,303</b>	<b>(43,943)</b>
Transfers between funds	(16)	-	-	-	-
<b>Net movement in funds</b>		<b>17,163</b>	<b>(1,860)</b>	<b>15,303</b>	<b>(43,943)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(16)	137,840	1,860	139,700	183,643
<b>Total funds carried forward</b>	<b>(16)</b>	<b>155,003</b>	<b>-</b>	<b>155,003</b>	<b>139,700</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2023**

Company Registration Number: 04326334

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(12)	2,081	2,851
<b>Total fixed assets</b>		<u>2,081</u>	<u>2,851</u>
<b>Current assets:</b>			
Debtors	(13)	31,919	32,478
Cash at Bank & in Hand		207,861	191,446
<b>Total current assets</b>		<u>239,774</u>	<u>223,924</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	86,852	87,075
<b>Net current assets or liabilities</b>		<u>152,922</u>	<u>136,849</u>
<b>Total assets less current liabilities</b>		<u>155,003</u>	<u>139,700</u>
<b>Total net assets or liabilities</b>		<u>155,003</u>	<u>139,700</u>
<b>The funds of the charity:</b>			
Restricted income funds	(16)	-	1,660
Unrestricted income funds	(16)	155,003	137,840
<b>Total charity funds</b>		<u>155,003</u>	<u>139,700</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 31 October 2023

Wesley Auden

Chair

The notes on pages 12 to 20 form part of these accounts

## Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	15,303	(43,843)
Add back depreciation	770	8,102
Deduct investment income	(588)	(504)
Decrease/(increase) in debtors	565	16,216
Increase/(decrease) in creditors	(223)	34,824
<b>Net cash used in operating activities</b>	<b>15,827</b>	<b>12,695</b>
<b>Cash flows from investment activities:</b>		
Interest	588	504
Purchase of fixed assets	-	(815)
<b>Net cash provided by investing activities</b>	<b>588</b>	<b>(411)</b>
Increase/(decrease) in cash and cash equivalents during the year	16,415	12,284
Cash and cash equivalents brought forward	191,448	179,162
<b>Cash and cash equivalents carried forward</b>	<b>207,861</b>	<b>191,446</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 are 11 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 16.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

**(g) Costs of raising funds**

The costs of raising funds consists of fundraising activities, advertising and activities.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

## Notes to the accounts

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles	25% of cost
Office Furniture	15% of cost
Office Equipment	20% of cost
Office Renovations	remaining term of lease or 15% of cost, whichever is the shorter period

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

Under auto-enrolment legislation the company became liable to operate auto-enrolment from its staging date of 1st February 2017. After postponement in accordance with provisions of the legislation auto-enrolment became operational on 1st May 2017. A new pension scheme was opened with Aviva for this purpose. Staff pay the government minimum in force at the time and the company makes an employer contribution of 6%, following the contribution rate already in place for the existing stakeholder schemes.

Existing pension schemes met auto-enrolment criteria and staff already in the schemes were offered the option of remaining in them or transferring to the new scheme.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: Enil). Expenses paid to the trustees in the year totalled Enil (2022: Enil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Donations	33,229	-	33,229	10,497
Gift Aid	406	-	406	959
	<u>33,635</u>	<u>-</u>	<u>33,635</u>	<u>11,456</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Donations	10,497	-	10,497
Gift Aid	959	-	959
	<u>11,456</u>	<u>-</u>	<u>11,456</u>

## Notes to the accounts

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Activity Fees 10-18 Activities	6,714	-	6,714	7,074
Individual Support	41,036	-	41,036	39,493
Activity Fees 18+ Activities	74,577	-	74,577	41,468
Outreach Service	-	-	-	2,321
Fundraising and Events Income	3,139	-	3,139	7,227
Membership subscriptions	2,003	-	2,003	2,571
Unrestricted grants:	-	-	-	-
Garfield Weston	20,000	-	20,000	10,000
Edward Gosling Foundation	4,166	-	4,166	-
Trafford MBC Restart Grant	-	-	-	8,000
Trafford MBC Omicron Grant	-	-	-	2,667
Manchester City Council Workforce Retention	-	-	-	1,414
Restricted grants:	-	-	-	-
BBC Children in Need	-	32,775	32,775	-
Bolton Council Autism Social Group	-	12,788	12,788	15,480
Bolton CVS	-	908	908	836
Bolton CVS Adults Project	-	1,940	1,940	-
Salford Aiming High	-	15,000	15,000	15,000
Skellon Bounty	-	250	250	-
Morrison's Foundation	-	1,020	1,020	1,728
Peter Kershaw Trust	-	2,500	2,500	-
Zochonis Charitable Trust	-	30,000	30,000	30,000
Rausing Trust	-	-	-	16,712
Trafford Housing Trust Wellbeing Fund	-	-	-	4,500
Trafford Housing Trust Recovery Fund	-	12,000	12,000	3,000
HMRC SSP	-	-	-	520
HMRC CVJRS	-	-	-	8,245
	<u>151,635</u>	<u>109,181</u>	<u>260,816</u>	<u>218,256</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Activity Fees 10-18 Activities	7,074	-	7,074
Individual Support	39,493	-	39,493
Activity Fees 18+ Activities	41,468	-	41,468
Outreach Service	2,321	-	2,321
Fundraising and Events Income	7,227	-	7,227
Membership subscriptions	2,571	-	2,571
Unrestricted grants:	-	-	-
Garfield Weston	10,000	-	10,000
Trafford MBC Restart Grant	8,000	-	8,000
Trafford MBC Omicron Grant	2,667	-	2,667
Manchester City Council Workforce Retention	1,414	-	1,414
Restricted grants:	-	-	-
Bolton Council Autism Social Group	-	15,480	15,480
Bolton CVS	-	836	836
Salford Aiming High	-	15,000	15,000
Morrison's Foundation	-	1,728	1,728
Zochonis Charitable Trust	-	30,000	30,000
Rausing Trust	-	16,712	16,712
Trafford Housing Trust Wellbeing Fund	-	4,500	4,500
Trafford Housing Trust Recovery Fund	-	3,000	3,000
HMRC SSP	-	520	520
HMRC CVJRS	-	8,245	8,245
	<u>122,235</u>	<u>96,021</u>	<u>218,256</u>

## Notes to the accounts

## 5. Income from Other Trading Activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Consultancy & Training Income	1,500	-	1,500	-
Rental Income	500	-	500	-
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>

## 6. Expenditure

	Autism Support Services	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
<b>Expenditure on charitable activities:</b>			
Employment Costs	208,730	208,730	203,085
Fundraising activities	85	85	210
Activities Costs	9,157	9,157	6,310
Bank Charges	406	406	244
Publicity	269	269	286
Training	912	912	54
Recruitment	1,045	1,045	596
Minor Equipment	-	-	1,459
Travel	6,825	6,825	7,134
Bad Debts	355	355	-
Repairs and Maintenance	8,580	8,580	7,408
Heat, Light & Water	4,470	4,470	3,247
Subscriptions & Licences	329	329	330
IT Maintenance	5,877	5,877	5,914
Cleaning	6,178	6,178	5,662
Telephone	2,828	2,828	2,952
Rent & Rates	16,152	16,152	16,152
Insurance	2,679	2,679	2,504
Governance and Support Costs	4,003	4,003	2,691
Post, Printing & Stationery	2,723	2,723	1,819
Miscellaneous	-	-	-
Depreciation	770	770	6,102
	<u>282,171</u>	<u>282,171</u>	<u>274,159</u>
Unrestricted funds		171,130	177,645
Restricted funds		<u>111,041</u>	<u>96,514</u>
		<u>282,171</u>	<u>274,159</u>

## 7. Analysis of expenditure on charitable activities

As per note 5.

## 8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,260	1,260	type of expense
Consultancy & Professional Fees	48	-	48	type of expense
HR Support	2,695	-	2,695	type of expense
	<u>2,743</u>	<u>1,260</u>	<u>4,003</u>	

## Notes to the accounts

## 9. Allocation of governance and support costs

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,323	1,323	type of expense
HR Support	1,368	-	1,368	type of expense
	<u>1,368</u>	<u>1,323</u>	<u>2,691</u>	

## 10. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	194,066	183,100
Holiday Pay Accrual	2,271	3,461
Social Security Costs	4,031	9,075
Pension Costs	6,862	7,449
	<u>208,730</u>	<u>203,085</u>
Charitable activities	208,730	203,085
Support costs	-	-
	<u>208,730</u>	<u>203,085</u>

The average number of employees during the year was 30, FTE 7.4 (previous year: 14, FTE 7.7).

The charity considers its key management personnel comprises the trustees and Senior Management Team. The total employment benefits, including employer pension contributions of the key management personnel (senior management team) were £43,221 (previous year: £48,419). No employees have benefits in excess of £80,000 (previous year: none).

## 11. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	1,260	1,323
	<u>1,260</u>	<u>1,323</u>

## Notes to the accounts

## 12. Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Office Renovations and Furniture	Total
Cost	£	£	£	£
At 1 April 2022	13,289	14,253	19,098	56,640
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>13,289</u>	<u>14,253</u>	<u>19,098</u>	<u>56,640</u>
Depreciation				
At 1 April 2022	13,289	11,741	18,759	53,789
Charge for year	-	705	65	770
Eliminated on Disposals	-	-	-	-
At 31 March 2023	<u>13,289</u>	<u>12,446</u>	<u>18,824</u>	<u>54,559</u>
NET BOOK VALUE				
At 31 March 2023	<u>-</u>	<u>1,807</u>	<u>274</u>	<u>2,081</u>
At 31 March 2022	<u>-</u>	<u>2,512</u>	<u>339</u>	<u>2,851</u>

## 13. Analysis of debtors

	2023	2022
	£	£
Debtors	24,003	25,033
Prepayments	7,910	7,445
	<u>31,913</u>	<u>32,478</u>

Debtors and prepayments related to restricted funds £8,266 (2022: £nil), and unrestricted funds £23,647 (2022: £32,478)

## 14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	19,516	21,525
Short-term compensated absences (holiday pay)	2,271	3,481
Other creditors and accruals	15,830	7,666
Deferred income	45,903	51,296
Taxation and social security costs	3,332	3,127
	<u>86,852</u>	<u>87,075</u>

## Notes to the accounts

**15. Deferred income**

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2022	51,296
Amount released to income earned from charitable activities	(51,296)
Amount deferred in year	45,003
Balance at 31 March 2023	<u>45,003</u>

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

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	33,840	188,293	(171,130)	(8,000)	45,003
Designated Fund	104,000	-	-	8,000	110,000
	<u>137,840</u>	<u>188,293</u>	<u>(171,130)</u>	<u>-</u>	<u>155,003</u>

**Previous reporting period**

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	62,290	134,195	(177,645)	15,000	33,840
Designated Fund	119,000	-	-	(15,000)	104,000
	<u>181,290</u>	<u>134,195</u>	<u>(177,645)</u>	<u>-</u>	<u>137,840</u>

**Name of unrestricted fund:**

General Fund  
Designated Fund

**Description, nature and purpose of the fund**

The "free reserves" after allowing for all designated funds

For redundancy provision and winding up costs in the event of the closure of the organisation or severe cutbacks in funding

## Notes to the accounts

## 16. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Bolton Council Autism Social Group	-	12,788	(12,788)	-	-
Bolton CVS	-	908	(908)	-	-
Bolton CVS Adults Project	-	1,940	(1,940)	-	-
Salford Aiming High	-	15,000	(15,000)	-	-
Skelton Bounty	-	250	(250)	-	-
Morrison's Foundation	-	1,020	(1,020)	-	-
Peter Kershaw Trust	-	2,500	(2,500)	-	-
Trafford Housing Trust Recovery Fund	-	12,000	(12,000)	-	-
BBC Children in Need	-	32,775	(32,775)	-	-
Pilot Project Fund	1,860	-	(1,860)	-	-
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
	<u>1,860</u>	<u>109,181</u>	<u>(111,041)</u>	-	-

## Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Bolton Council Autism Social Group	-	15,480	(15,480)	-	-
Bolton CVS	-	838	(838)	-	-
Salford Aiming High	-	15,000	(15,000)	-	-
Morrison's Foundation	-	1,728	(1,728)	-	-
Raising Trust	-	16,712	(16,712)	-	-
Trafford Housing Trust Wellbeing Fund	-	4,500	(4,500)	-	-
Trafford Housing Trust Recovery Fund	-	3,000	(3,000)	-	-
HMRC SSP	-	520	(520)	-	-
HMRC CVJRS	-	8,245	(8,245)	-	-
Skelton Bounty	493	-	(493)	-	-
Pilot Project Fund	1,860	-	-	-	1,860
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
	<u>2,353</u>	<u>98,021</u>	<u>(98,514)</u>	-	<u>1,860</u>

## Notes to the accounts

## 16. Analysis of charitable funds (continued)

## Purposes of restricted funds

Bolton Council Autism Social Group	for adult support in Bolton
Bolton CVS	for the Bolton adults group
Bolton CVS Adults Project	for the Adults Project
Salford Aiming High	for Youth Clubs and activities in Salford
Skelton Bounty	for capital equipment
Morrison's Foundation	for website costs
Peter Kershaw Trust	for youth groups
Trafford Housing Trust Recovery Fund	for youth groups
BBC Children in Need	for salary costs
Pilot Project Fund	for development of new initiatives
Zochonis Charitable Trust	for information and Family Support Services

## 17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,081	-	-	2,081
Cash at bank and in hand	81,817	110,000	16,044	207,861
Other net current assets/(liabilities)	(38,895)	-	(16,044)	(54,939)
<b>Total</b>	<b>45,003</b>	<b>110,000</b>	<b>-</b>	<b>155,003</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,851	-	-	2,851
Cash at bank and in hand	34,654	104,000	52,792	191,446
Other net current assets/(liabilities)	(3,665)	-	(50,932)	(54,597)
<b>Total</b>	<b>33,840</b>	<b>104,000</b>	<b>1,860</b>	<b>139,700</b>

## Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
<b>Income</b>		
Donations	33,229	10,497
Gift Aid	406	959
Other Income	435	-
Investment Income	588	504
Activity Fees 10-18 Activities	6,714	7,074
Individual Support	41,036	39,493
Activity Fees 18+ Activities	74,577	41,468
Outreach Service	-	2,321
Fundraising and Events Income	3,139	7,227
Membership subscriptions	2,003	2,571
Consultancy & Training Income	1,500	-
Rental Income	500	-
Unrestricted grants:		
Garfield Weston	20,000	10,000
Edward Gosling Foundation	4,166	-
Trafford MBC Restart Grant	-	8,000
Trafford MBC Omicron Grant	-	2,667
Manchester City Council Workforce Retention	-	1,414
Restricted grants:		
BBC Children in Need	32,775	-
Bolton Council Autism Social Group	12,788	15,480
Bolton CVS	908	836
Bolton CVS Adults Project	1,940	-
Salford Aiming High	15,000	15,000
Skelton Bounty	250	-
Morrison's Foundation	1,020	1,728
Peter Kershaw Trust	2,500	-
Zochonis Charitable Trust	30,000	30,000
Rausing Trust	-	16,712
Trafford Housing Trust Wellbeing Fund	-	4,500
Trafford Housing Trust Recovery Fund	12,000	3,000
HMRC SSP	-	520
HMRC CVRS	-	8,245
<b>Total Income</b>	<b>297,474</b>	<b>230,216</b>
<b>Expenditure</b>		
Employment Costs	208,730	203,085
Fundraising activities	85	210
Activities Costs	9,157	6,310
Bank Charges	406	244
Publicity	269	286
Training	912	54
Recruitment	1,045	580
Minor Equipment	-	1,459
Travel	6,825	7,134
Bad Debts	355	-
Repairs and Maintenance	6,580	7,408
Heat, Light & Water	4,470	3,247
Subscriptions & Licences	329	330
IT Maintenance	5,677	5,914
Cleaning	6,176	5,882
Telephone	2,828	2,952
Rent & Rates	16,152	16,152
Insurance	2,679	2,504
Governance and Support Costs	4,003	2,691
Post, Printing & Stationery	2,723	1,819
Miscellaneous	-	-
Depreciation	770	6,102
<b>Total Expenditure</b>	<b>282,171</b>	<b>274,159</b>
<b>Surplus/(deficit for year)</b>	<b>15,303</b>	<b>(43,943)</b>

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

England & Wales - Charity number 1089527

---

# Accounts

---

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

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

Registered Charity No. 1089527  
Company Registration No. 04326334

# AUTISTIC SOCIETY GREATER MANCHESTER AREA

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 7	TRUSTEES ANNUAL REPORT
8	INDEPENDENT EXAMINERS REPORT
9	STATEMENT OF FINANCIAL ACTIVITIES
10	BALANCE SHEET
11	STATEMENT OF CASH FLOWS
12 - 20	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
21	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Report of the trustees for the year ended 31<sup>st</sup> March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Objectives and activities

The purposes of the charity are to provide direct support for people with autistic spectrum conditions including Asperger Syndrome / Higher Functioning Autism, and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities ranging from short sessions to residential holidays.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support. Many reports over the years have highlighted the need for support services like ours and the public benefits they bring – these include: Make Schools Make Sense (NAS 2007), Autism Perception Survey 2006 (ASGMA 2006), I Exist (NAS 2008), a life Less Ordinary (NPC 2007), and the Autism Act (2009).

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults
- v) Zoom Chats

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services
- v) Employment Support

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

### **Ensuring our work delivers our aims**

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

### **A review of our achievements and performance**

The beginning of the year continued to present the charity with challenges associated with the Covid-19 pandemic. Throughout the year there were periods of time where the guidance associated with restrictions curbed many of the charity's activities. Following the complete removal of restrictions in July 2021 the charity has worked hard to build back from the pandemic. The impact on our members had been significant with many individuals having experienced high levels of social isolation that had also reduced their confidence to engage in activities outside their close environment. Extensive work has been undertaken by the team to engage with existing members and also to attract new members. These efforts have however, been rewarded and the level of engagement has increased significantly. The loss of a key worker has though had an impact on the charity's capacity to meet the increased demands for our services. Recruitment proved to be a challenge in the highly competitive labour market. A key success was securing funds to support the charity's work with children. This has enabled us to continue to offer support to children and young people at an affordable cost. The focus of the charity has largely been to consolidate and grow our existing offer and this has been achieved.

The main achievements during the year include the following:

- Reengaging with existing members and new members and supporting them with the development of confidence to attend activities.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

- The numbers of adults and children attending our activities has gradually increased and many such activities now often operate at capacity.
- Securing sufficient funding to support activities for children for the next 2-3 years
- In order to support parents and carers, a face-to-face support group has been re-launched and some funding secured to promote this service.
- We have continued to make significant efforts to raise our profile and extend our reach through a variety of channels. Our social media platforms continue to reach many thousands of people. Additional promotional and marketing collateral has also been produced.
- The calls to our Help and Advice line continue to be numerous and as such we continue to provide advice and support to individuals and their families affected by ASC.

### Financial Review

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn. The total grants received have reduced by 34% (2021: 80% up); this is the result of one-off COVID-19 funding in 2021 from HMRC (for furloughed staff) and the National Lottery. Our income from group activities was virtually nil in 2021, due to the COVID-19 lockdowns, but has built back significantly in 2022. Similarly income from providing individual support was much increased in 2022, for the same reason. Our staffing costs before furlough grants were higher in 2022, with staff who left shortly before the start of the lockdown being replaced. A number of one-off donations were received in the year, mostly in respect of COVID-19 support.

We have continued to use unspent funds received in previous years. Partly because of this our total expenditure this year has exceeded this year's income. However, in the context of our total assets (£139,700) the trustees continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, so as to provide a fuller range of services. For further information on this please see below under Plans for Future Periods. In spite of the pandemic, however, the trustees are confident that we will remain a stable organisation and a good going concern.

### Investment powers and policy

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

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> March 2022 was £33,840 of which £30,989 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

The Charity's main source of income is grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks. Specific risk assessment protocols have been developed with staff to address the new risks associated with the pandemic.

### **Plans for Future Periods**

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

The impact of the pandemic has, like many charities, had a significant impact. Despite this the charity has built back stronger. The securing of funding for our children's activities has secured their future for the next 2 to 3 years. The focus of fundraising will now shift to securing funding for general costs and for adult activities.

It has been gratifying to see our activities being full to capacity and moving forward we will now seek to explore further areas for development. In order to expand our services further there is now a need to recruit more staff. This is challenging within the current labour market, but it is hoped that once this is achieved we will be able to offer more services and support for people with ASC and their families/carers.

### **Structure, governance and management**

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28<sup>th</sup> November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **Appointment of trustees**

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Trustee induction and training

Many of the current trustees are relatively new to the organisation. New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

### Organisation

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Reference and administrative information

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 4326334

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Key management personnel: Trustees and Directors

Mr. Wesley Auden	(Chair from February 2022)
Mr. Bernard Yardley	Treasurer
Mr. Christopher Bryan	(resigned September 2022)
Prof. Helen Laville	(Chair until February 2022)
Dr. Debra Bradley	
Mrs. Claire Smith	
Mr. Robert Johnson	
Mr. David Smith	
Mr. James Ellaby	(resigned October 2021)
Ms Isaadore Dzuranyama	(appointed September 2022)
Mr Toby Smith	(appointed September 2022)

#### Senior Management Team

Helen Boden	CEO
Judith Sandground	Finance Manager

**AUTISTIC SOCIETY GREATER MANCHESTER AREA****Registered Office**

1114 Chester Road  
Stretford  
Manchester  
M32 0HL

**Independent Examiners**

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

**Bankers**

Barclays Bank plc  
51 Mosley Street  
Manchester M4 1LE

Julian Hodge Bank  
One Central Square  
Cardiff  
CF10 1FS

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

Virgin Money  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Trustees responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

-----

Wesley Auden  
Chair

Date: 12<sup>th</sup> September 2022

## **Independent examiner's report to the trustees of AUTISTIC SOCIETY GREATER MANCHESTER AREA**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 9 to 20.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 12<sup>th</sup> September 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2022**  
**(including Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
<b>Income from:</b>					
Donations and legacies	(3)	11,456	-	11,456	12,700
Charitable Activities	(4)	122,235	96,021	218,256	228,375
Investment Income		504	-	504	736
<b>Total</b>		<u>134,195</u>	<u>96,021</u>	<u>230,216</u>	<u>241,811</u>
<b>Expenditure on:</b>					
Charitable Activities	(5)	177,645	96,514	274,159	262,952
<b>Total</b>		<u>177,645</u>	<u>96,514</u>	<u>274,159</u>	<u>262,952</u>
<b>Net income/(expenditure)</b>		(43,450)	(493)	(43,943)	(21,141)
Transfers between funds	(14)	-	-	-	-
<b>Net movement in funds</b>		<u>(43,450)</u>	<u>(493)</u>	<u>(43,943)</u>	<u>(21,141)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	181,290	2,353	183,643	204,784
<b>Total funds carried forward</b>	(14)	<u>137,840</u>	<u>1,860</u>	<u>139,700</u>	<u>183,643</u>

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 12 to 20 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2022**

Company Registration Number: 04326334

	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	(10)	2,851	8,038
Total fixed assets		<u>2,851</u>	<u>8,038</u>
<b>Current assets:</b>			
Debtors	(11)	32,478	48,694
Cash at Bank & in Hand		191,446	179,162
Total current assets		<u>223,924</u>	<u>227,856</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	87,075	52,251
Net current assets or liabilities		<u>136,849</u>	<u>175,605</u>
Total assets less current liabilities		139,700	183,643
<b>Total net assets or liabilities</b>		<u><u>139,700</u></u>	<u><u>183,643</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	1,860	2,353
Unrestricted income funds	(14)	137,840	181,290
<b>Total charity funds</b>		<u><u>139,700</u></u>	<u><u>183,643</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12th September 2022

Wesley Auden      Chair

The notes on pages 12 to 20 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2022

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	(43,943)	(21,141)
Add back depreciation	6,102	6,415
Deduct investment income	(504)	(736)
Decrease/(increase) in debtors	16,216	(23,790)
Increase/(decrease) in creditors	34,824	10,828
<b>Net cash used in operating activities</b>	<u>12,695</u>	<u>(28,424)</u>
<b>Cash flows from investment activities:</b>		
Interest	504	736
Purchase of fixed assets	(915)	(7,987)
<b>Net cash provided by investing activities</b>	<u>(411)</u>	<u>(7,251)</u>
Increase/(decrease) in cash and cash equivalents during the year	12,284	(35,675)
Cash and cash equivalents brought forward	179,162	214,837
<b>Cash and cash equivalents carried forward</b>	<u><u>191,446</u></u>	<u><u>179,162</u></u>

**Notes to the accounts****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 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 are 12 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

**(g) Costs of raising funds**

The costs of raising funds consists of fundraising activities, advertising and activities.

**(h) Charitable Activities**

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

## Notes to the accounts

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles	25% of cost
Office Furniture	15% of cost
Office Equipment	20% of cost
Office Renovations	remaining term of lease or 15% of cost, whichever is the shorter period

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

Under auto-enrolment legislation the company became liable to operate auto-enrolment from its staging date of 1st February 2017. After postponement in accordance with provisions of the legislation auto-enrolment became operational on 1st May 2017. A new pension scheme was opened with Aviva for this purpose. Staff pay the government minimum in force at the time and the company makes an employer contribution of 6%, following the contribution rate already in place for the existing stakeholder schemes.

Existing pension schemes met auto-enrolment criteria and staff already in the schemes were offered the option of remaining in them or transferring to the new scheme.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Donations	10,497	-	10,497	12,863
Gift Aid	959	-	959	(163)
	<u>11,456</u>	<u>-</u>	<u>11,456</u>	<u>12,700</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Donations	12,863	-	12,863
Gift Aid	(163)	-	(163)
	<u>12,700</u>	<u>-</u>	<u>12,700</u>

## Notes to the accounts

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Activity Fees 10-18 Activities	7,074	-	7,074	263
Individual Support	39,493	-	39,493	15,359
Activity Fees 18+ Activities	41,468	-	41,468	500
Outreach Service	2,321	-	2,321	1,956
Fundraising and Events Income	7,227	-	7,227	1,673
Membership subscriptions	2,571	-	2,571	2,159
Unrestricted grants:				
Big Lottery Fund	-	-	-	80,000
Garfield Weston	10,000	-	10,000	18,333
Trafford MBC Restart Grant	8,000	-	8,000	-
Trafford MBC Omicron Grant	2,667	-	2,667	-
Manchester City Council Workforce Retention	1,414	-	1,414	-
Restricted grants:				
Bolton Council Autism Social Group	-	15,480	15,480	15,477
Bolton CVS	-	836	836	-
Salford Aiming High	-	15,000	15,000	15,000
Co-operative College	-	-	-	7,473
Morrison's Foundation	-	1,728	1,728	9,252
Zochonis Charitable Trust	-	30,000	30,000	20,000
Rausing Trust	-	16,712	16,712	-
Trafford Housing Trust Wellbeing Fund	-	4,500	4,500	-
Trafford Housing Trust Recovery Fund	-	3,000	3,000	-
HMRC SSP	-	520	520	-
HMRC CVJRS	-	8,245	8,245	40,930
	122,235	96,021	218,256	228,375

## Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Activity Fees 10-18 Activities	263	-	263
Individual Support	15,359	-	15,359
Activity Fees 18+ Activities	500	-	500
Outreach Service	1,956	-	1,956
Fundraising and Events Income	1,673	-	1,673
Membership subscriptions	2,159	-	2,159
Unrestricted grants:			
Big Lottery Fund	80,000	-	80,000
Garfield Weston	18,333	-	18,333
Restricted grants:			
Bolton Council Autism Social Group	-	15,477	15,477
Salford Aiming High	-	15,000	15,000
Co-operative College	-	7,473	7,473
Morrison's Foundation	-	9,252	9,252
Zochonis Charitable Trust	-	20,000	20,000
HMRC CVJRS	-	40,930	40,930
	120,243	108,132	228,375

## Notes to the accounts

## 5. Expenditure

	Autism Support Services £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	203,085	203,085	187,907
Fundraising activities	210	210	62
Activities Costs	6,310	6,310	67
Bank Charges	244	244	262
Publicity	286	286	26
Training	54	54	1,231
Recruitment	596	596	1,464
Minor Equipment	1,459	1,459	810
Travel	7,134	7,134	2,747
Bad Debts	-	-	-
Repairs and Maintenance	7,408	7,408	4,817
Heat, Light & Water	3,247	3,247	3,326
Subscriptions & Licences	330	330	155
IT Maintenance	5,914	5,914	12,986
Cleaning	5,662	5,662	3,439
Telephone	2,952	2,952	3,126
Rent & Rates	16,152	16,152	16,152
Insurance	2,504	2,504	2,139
Governance and Support Costs	2,691	2,691	15,378
Post, Printing & Stationery	1,819	1,819	431
Miscellaneous	-	-	12
Depreciation	6,102	6,102	6,415
	<u>274,159</u>	<u>274,159</u>	<u>262,952</u>
Unrestricted funds		177,645	144,796
Restricted funds		96,514	118,156
		<u>274,159</u>	<u>262,952</u>

## 6. Analysis of expenditure on charitable activities

As per note 5.

## 7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,323	1,323	type of expense
HR Support	1,368	-	1,368	type of expense
	<u>1,368</u>	<u>1,323</u>	<u>2,691</u>	

## Notes to the accounts

**7. Allocation of governance and support costs**

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	1,197	1,197	type of expense
Consultancy & Interim CEO	12,960	-	12,960	type of expense
HR Support	1,026	-	1,026	type of expense
Membership Fees	160	-	160	type of expense
Data Protection	35	-	35	type of expense
	<u>14,181</u>	<u>1,197</u>	<u>15,378</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	183,100	169,057
Holiday Pay Accrual	3,461	4,183
Social Security Costs	9,075	8,128
Pension Costs	7,449	6,539
	<u>203,085</u>	<u>187,907</u>
Charitable activities	203,085	187,907
Support costs	-	-
	<u>203,085</u>	<u>187,907</u>

The average number of employees during the year was 14 , FTE 7.7 (previous year: 15).

The charity considers its key management personnel comprises the trustees and Senior Management Team. The total employment benefits, including employer pension contributions of the key management personnel (senior management team were £46,419 (previous year: £32,196). No employees have benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	1,323	1,197
	<u>1,323</u>	<u>1,197</u>

## Notes to the accounts

## 10. Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Office Renovations and Furniture	Total
Cost	£	£	£	£
At 1 April 2021	13,289	13,338	29,098	55,725
Additions	-	915	-	915
Disposals	-	-	-	-
At 31 March 2022	13,289	14,253	29,098	56,640
<b>Depreciation</b>				
At 1 April 2021	12,196	10,478	25,013	47,687
Charge for Year	1,093	1,263	3,746	6,102
Eliminated on Disposals	-	-	-	-
At 31 March 2022	13,289	11,741	28,759	53,789
<b>NET BOOK VALUE</b>				
At 31 March 2022	-	2,512	339	2,851
At 31 March 2021	1,093	2,860	4,085	8,038

## 11. Analysis of debtors

	2022	2021
	£	£
Debtors	25,033	38,526
Prepayments	7,445	7,946
Other debtors	-	2,222
	32,478	48,694

Debtors and prepayments related to restricted funds £nil (2021: £2,222), and unrestricted funds £32,478 (2021: £46,472)

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

	2022	2021
	£	£
Creditors	21,525	19,794
Short-term compensated absences (holiday pay)	3,461	4,183
Other creditors and accruals	7,666	1,728
Deferred income	51,296	23,037
Taxation and social security costs	3,127	3,509
	87,075	52,251

## Notes to the accounts

**13. Deferred income**

Deferred income comprises membership fees and grants received in advance

Balance as at 1 April 2021	23,037
Amount released to income earned from charitable activities	(23,037)
Amount deferred in year	<u>51,296</u>
Balance at 31 March 2022	<u>51,296</u>

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

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	62,290	134,195	(177,645)	15,000	33,840
Designated Fund	119,000	-	-	(15,000)	104,000
	<u>181,290</u>	<u>134,195</u>	<u>(177,645)</u>	<u>-</u>	<u>137,840</u>

## Previous reporting period

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

**Name of unrestricted fund:**

General Fund  
Designated Fund

**Description, nature and purpose of the fund**

The "free reserves" after allowing for all designated funds

For redundancy provision and winding up costs in the event of the closure of the organisation or severe cutbacks in funding.

## Notes to the accounts

## Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Bolton Council Autism Social Group	-	15,480	(15,480)	-	-
Bolton CVS	-	836	(836)	-	-
Salford Aiming High	-	15,000	(15,000)	-	-
Morrison's Foundation	-	1,728	(1,728)	-	-
Rausing Trust	-	16,712	(16,712)	-	-
Trafford Housing Trust Wellbeing Fund	-	4,500	(4,500)	-	-
Trafford Housing Trust Recovery Fund	-	3,000	(3,000)	-	-
HMRC SSP	-	520	(520)	-	-
HMRC CVJRS	-	8,245	(8,245)	-	-
Skelton Bounty	493	-	(493)	-	-
Pilot Project Fund	1,860	-	-	-	1,860
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
	2,353	96,021	(96,514)	-	1,860

## Previous reporting period

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

## Notes to the accounts

## 14. Analysis of charitable funds (continued)

Bolton Council Autism Social Group	for adult support in Bolton
Bolton CVS	for the Bolton adults group
Salford Aiming High	for Youth Clubs and activities in Salford
Morrison's Foundation	for website costs
Raising Trust	for youth groups
Trafford Housing Trust Wellbeing Fund	for the adult drop-in
Trafford Housing Trust Recovery Fund	for youth groups
HMRC SSP	for salary costs
HMRC CVJRS	for salary costs
Skelton Bounty	for depreciation
Pilot Project Fund	for development of new initiatives
Zochonis Charitable Trust	for information and Family Support Services

## 15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,851	-	-	2,851
Cash at bank and in hand	34,654	104,000	52,792	191,446
Other net current assets/(liabilities)	(3,665)	-	(50,932)	(54,597)
<b>Total</b>	<b>33,840</b>	<b>104,000</b>	<b>1,860</b>	<b>139,700</b>

## Previous reporting period

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

## Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
<b>Income</b>		
Donations	10,497	12,863
Gift Aid	959	(163)
Investment Income	504	736
Activity Fees 10-18 Activities	7,074	263
Individual Support	39,493	15,359
Activity Fees 18+ Activities	41,468	500
Outreach Service	2,321	1,956
Fundraising and Events Income	7,227	1,673
Membership subscriptions	2,571	2,159
Unrestricted grants:		
Big Lottery Fund	-	80,000
Garfield Weston	10,000	18,333
Trafford MBC Restart Grant	8,000	-
Trafford MBC Omicron Grant	2,667	-
Manchester City Council Workforce Retention	1,414	-
Restricted grants:		
Bolton Council Autism Social Group	15,480	15,477
Bolton CVS	836	-
Salford Aiming High	15,000	15,000
Co-operative College	-	7,473
Morrison's Foundation	1,728	9,252
Zochonis Charitable Trust	30,000	20,000
Rausing Trust	16,712	-
Trafford Housing Trust Wellbeing Fund	4,500	-
Trafford Housing Trust Recovery Fund	3,000	-
HMRC SSP	520	-
HMRC CVJRS	8,245	40,930
<b>Total Income</b>	<b>230,216</b>	<b>241,811</b>
<b>Expenditure</b>		
Employment Costs	203,085	187,907
Fundraising activities	210	62
Activities Costs	6,310	67
Bank Charges	244	262
Publicity	286	26
Training	54	1,231
Recruitment	596	1,464
Minor Equipment	1,459	810
Travel	7,134	2,747
Bad Debts	-	-
Repairs and Maintenance	7,408	4,817
Heat, Light & Water	3,247	3,326
Subscriptions & Licences	330	155
IT Maintenance	5,914	12,986
Cleaning	5,662	3,439
Telephone	2,952	3,126
Rent & Rates	16,152	16,152
Insurance	2,504	2,139
Governance and Support Costs	2,691	15,378
Post, Printing & Stationery	1,819	431
Miscellaneous	-	12
Depreciation	6,102	6,415
<b>Total Expenditure</b>	<b>274,159</b>	<b>262,952</b>
<b>Surplus/(deficit for year)</b>	<b>(43,943)</b>	<b>(21,141)</b>

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

England & Wales - Charity number 1089527

---

# Accounts

---

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

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

Registered Charity No. 1089527  
Company Registration No. 4326334

# AUTISTIC SOCIETY GREATER MANCHESTER AREA

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 8	TRUSTEES ANNUAL REPORT
9	INDEPENDENT EXAMINERS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 20	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
21	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Report of the trustees for the year ended 31<sup>st</sup> March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Objectives and activities

The purposes of the charity are to provide direct support for people with autistic spectrum conditions including Asperger Syndrome / Higher Functioning Autism, and also support for their parents and carers.

The main activities of the organisation are the provision of:

- Social and leisure group activities ranging from short sessions to residential holidays.
- An Information and Education Service
- One-to-One / Life Skills Coaching

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through working with and supporting families and individuals who without us often would have nowhere else to turn. We provide direct support to families who may be having difficulties with statutory services or who, despite being directly affected by a disability, would otherwise receive no support. Many reports over the years have highlighted the need for support services like ours and the public benefits they bring – these include: Make Schools Make Sense (NAS 2007), Autism Perception Survey 2006 (ASGMA 2006), I Exist (NAS 2008), a life Less Ordinary (NPC 2007), and the Autism Act (2009)

ASGMA's key activities, projects and services during the year are detailed below:

Social and leisure activities include:

- i) A Resource Centre with arts and craft room, gaming room and computer rooms
- ii) Youth clubs
- iii) Computer Gaming groups
- iv) Activity social groups and excursions across Greater Manchester and beyond for both 10-18 year olds and adults
- v) Zoom Chats

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

Providing information and support via our Information Service including:

- i) A telephone and email service
- ii) Information on ASC diagnosis
- iii) Information on benefits and housing advice
- iv) A range of family support services
- v) Employment Support

One-to-One / Life Skills Coaching sessions personalised to meet the individual's needs and covering areas such as:

- i) Independent Living
- ii) Travel
- iii) Health

### **Ensuring our work delivers our aims**

Each year, we review our aims, looking at what is happening in our marketplace, as well as reviewing our achievements and outcomes over the past 12 months.

Our aims are set out on our website and in our newsletters.

We remain a targeted charity for people affected by autism. Our trustee board is made up of people from a number of backgrounds with a variety of skills but who mostly have direct or indirect experience of people with autism; this ensures that we retain a focus on the needs of people with autism and continue to develop appropriate aims. The achievements of our various projects are regularly reviewed against their aims.

### **A review of our achievements and performance**

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

The main achievements during the year include the following:

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

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

- In order to support parents and carers, who have experienced significant challenges with the changes associated with the pandemic such as home schooling, we delivered a variety of free online webinar sessions about subjects that were particularly relevant to parents during lockdown. These were particularly well received
- We have made significant efforts to raise our profile and extend our reach through a variety of channels. Our social media platforms regularly reach many thousands of people. Additionally, we have produced a number of digital newsletters that promote and showcase the work that we do.
- As circumstances have allowed we have re-opened our group activities. The Youth Groups have proved to be particularly popular. Demand for our services still exceeds our funding capability. We aim to secure additional funding in the coming year in order to address this.
- We continued to run a programme in partnership with the Co-operative College, under the banner of Co-operative (Ad)Venture Manchester, which aims to provide young adults, especially those with ASC, with experience of the world of work and entrepreneurship.
- We have developed a variety of promotional materials and a programme of training for private and public bodies. The aim of this is to build a commercial offer that will generate unrestricted income
- A new website and brand were launched. This has provided us with an engaging platform to promote our services and showcase our work.

### Financial Review

We continue to operate within an evolving social care market whereby grants and block funding are reducing year on year and we are increasingly reliant on contracts and individual budgets; the latter however are also being reduced and a number of our members who have previously received direct funding have had it withdrawn. The total grants received have increased by 80% (2020: 13% down); this is the result of one-off COVID-19 funding from HMRC (for furloughed staff) and the National Lottery. Our income from group activities was virtually nil, due to the COVID-19 lockdowns, and income from providing individual support was much lower, for the same reason. Our staffing costs before furlough grants were lower, with staff who left shortly before the start of the financial year not being replaced for many months. A number of one-off donations were received in the year, mostly in respect of COVID-19 support.

We have continued to use unspent funds received in previous years. Partly because of this our total expenditure this year has exceeded this year's income. However, in the context of our total assets (£183,643) the trustees continue to believe in ASGMA's long term viability. Our priority continues to be to make the organisation more self-sufficient and sustainable by focusing on fundraising and developing new ways of supporting individuals with their own budgets, so as to provide a fuller range of services. For further information on this please see below under Plans for Future Periods. In spite of the pandemic, however, the trustees are confident that we will remain a stable organisation and a good going concern.

### Investment powers and policy

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

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

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

The balance held in unrestricted reserves at 31<sup>st</sup> March 2021 was £62,290 of which £54,252 are free reserves, after allowing for designated funds and funds tied up in tangible fixed assets.

The trustees aim to maintain designated reserves within unrestricted funds at a level which equates to a minimum of three months with a target of six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees periodically conduct reviews of the major risks to which the charity is exposed and ensure that systems are in place to mitigate those risks. Specific risk assessment protocols have been developed with staff to address the new risks associated with the pandemic.

### **Plans for Future Periods**

Plans for the next three to five years developed in the previous financial year remain in place. Some of these include:

- Increasing referrals and take-up of services
- Increasing unrestricted funding, particularly through fund-raising activities and donations
- Aiming for a balanced budget
- Developing partnerships with other bodies with an interest and involvement in the provision of care for people with ASC.
- Working with employers, schools and public authorities to develop awareness of autistic conditions and promote our commercial services offer
- Continue to grow our social media presence and extend our reach

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

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

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### **Structure, governance and management**

ASGMA is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st November 2001. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 28<sup>th</sup> November 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **Appointment of trustees**

As set out in the Articles of Association one-third of the trustees are subject to retirement each year, selected on the basis of their length of service since being elected or re-elected. Retiring Trustees or New Trustees may be elected annually by the members of the charitable company attending the Annual General meeting.

### **Trustee induction and training**

Many of the current trustees are relatively new to the organisation. New trustees are invited and encouraged to meet with staff and spend some time in the ASGMA offices to familiarise themselves with the work of the charity and the context within which it operates, and further training is under consideration.

### **Organisation**

The board of trustees administers the charity and normally meets monthly. A Senior Management Team is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### **Reference and administrative information**

Charity Name: Autistic Society Greater Manchester Area (ASGMA)

Operating Name: I AM Celebrating Autism in Greater Manchester

Charity Number: 1089527

Company Registration Number: 4326334

## AUTISTIC SOCIETY GREATER MANCHESTER AREA

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

### Key management personnel: Trustees and Directors

Mr. Wesley Auden

Mr. Bernard Yardley                      Treasurer

Mr. Christopher Bryan

Prof. Helen Laville                      Chair

Dr. Debra Bradley

Ms. Helen Leighs                                              (resigned May 2020)

Mrs. Claire Smith

Mr. Robert Johnson

Mr. David Smith

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

### Senior Management Team

Helen Boden                      CEO                                              (from October 2020)

Judith Sandground                      Finance Manager

### Registered Office

1114 Chester Road

Stretford

Manchester

M32 0HL

### Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

### Bankers

Barclays Bank plc

PO Box 357

51 Mosley Street

Manchester M4 1LE

Julian Hodge Bank

One Central Square

Cardiff

CF10 1FS

**AUTISTIC SOCIETY GREATER MANCHESTER AREA**

Lloyds Bank  
Ariel House  
2138 Coventry Road  
Sheldon  
B26 3JW

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

Virgin Money  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

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

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

-----

Prof. Helen Laville  
Chair

Date: 17<sup>th</sup> November 2021

## **Independent examiner's report to the trustees of AUTISTIC SOCIETY GREATER MANCHESTER AREA**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2021, which are set out on pages 10 to 20.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 17<sup>th</sup> November 2021

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

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

BALANCE SHEET AS AT 31 MARCH 2021

Company Registration Number: 04326334

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 17th November 2021

Prof. Helen Laville Chair

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

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

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

## Notes to the accounts

### 1. Accounting policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### (b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

#### (c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### (d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

#### (e) Irrecoverable VAT

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

#### (f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

#### (g) Costs of raising funds

The costs of raising funds consists of fundraising activities, advertising and activities.

#### (h) Charitable Activities

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

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles	25% on cost
Office Furniture/Office Renovations	15% on cost
Office Equipment	25% reducing balance

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

Under auto-enrolment legislation the company became liable to operate auto-enrolment from its staging date of 1st February 2017. After postponement in accordance with provisions of the legislation auto-enrolment became operational on 1st May 2017. A new pension scheme was opened with Aviva for this purpose. Staff pay the government minimum in force at the time and the company makes an employer contribution of 6%, following the contribution rate already in place for the existing shareholder schemes.

Existing pension schemes met auto-enrolment criteria and staff already in the schemes were offered the option of remaining in them or transferring to the new scheme.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

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

## 4. Income from charitable activities

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

**5. Expenditure**

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

**6. Analysis of expenditure on charitable activities**

As per note 5.

**7. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,197	1,197	type of expense
Consultancy & Interim CEO	12,960	-	12,960	type of expense
HR Support	1,026	-	1,026	type of expense
Membership Fees	160	-	160	type of expense
Data Protection	35	-	35	type of expense
	<u>14,181</u>	<u>1,197</u>	<u>15,378</u>	

**8. Analysis of staff costs**

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

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

The charity considers its key management personnel comprises the trustees and Senior Management Team. The total employment benefits, including employer pension contributions of the key management personnel (senior management team were £32,196 (previous year: £52,335). No employees have benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

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

**10. Tangible Fixed Assets**

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

**11. Analysis of debtors**

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

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

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

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

**13. Deferred income**

Deferred income comprises membership fees and grants received in advance

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

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

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

**Previous reporting period**

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	89,588	114,646	(166,030)	15,203	53,407
Designated Fund	159,000	-	-	(20,000)	139,000
	<u>248,588</u>	<u>114,646</u>	<u>(166,030)</u>	<u>(4,797)</u>	<u>192,407</u>

**Name of unrestricted fund:**

General Fund

Designated Fund

**Description, nature and purpose of the fund**

The "free reserves" after allowing for all designated funds

For redundancy provision and winding up costs in the event of the closure of the organisation or severe cutbacks in funding.

## Analysis of movements in restricted funds

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

## Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Bolton Aiming High	-	10,000	(10,031)	31	-
Bolton Autism Social Group	-	17,413	(17,413)	-	-
Life Coaching Salford	3,580	-	(36)	-	3,544
Bolton CVS	-	688	(688)	-	-
Salford Aiming High	-	15,000	(15,477)	477	-
Co-operative College	-	9,089	(9,089)	-	-
Groundwork	-	3,986	(3,986)	-	-
Morrison's Foundation	-	3,000	(3,000)	-	-
Skelton Bounty	1,015	-	(522)	-	493
BBC Children in Need Fun and Friendship	3,211	-	(3,211)	-	-
BBC Children in Need	-	3,779	(6,176)	2,397	-
Pilot Project Fund	8,340	-	-	-	8,340
Zochonis Charitable Trust	-	30,000	(30,000)	-	-
Age UK Trafford	1,899	17,733	(19,632)	-	-
Autism Forward	-	720	(720)	-	-
Key 103's Cash for Kids	-	3,170	(5,062)	1,892	-
	18,045	114,578	(125,043)	4,797	12,377

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

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

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

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

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	6,466	-	-	6,466
Cash at bank and in hand	53,500	139,000	22,337	214,837
Other net current assets/(liabilities)	(6,559)	-	(9,960)	(16,519)
<b>Total</b>	<b>53,407</b>	<b>139,000</b>	<b>12,377</b>	<b>204,784</b>

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

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

## Income and Expenditure Account

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