

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

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AUTISTIC SOCIETY GREATER MANCHESTER AREA

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

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st 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

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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.

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- 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 31st 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.

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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 28th 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.

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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**

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Stretford
Manchester
M32 0HL

Independent Examiners

Community Accountancy Service Limited
The Grange
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M11 3TQ

Bankers

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51 Mosley Street
Manchester M4 1LE

Julian Hodge Bank
One Central Square
Cardiff
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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: 12th 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 31st 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: 12th September 2022

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
Income from:					
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
Total		134,195	96,021	230,216	241,811
Expenditure on:					
Charitable Activities	(5)	177,645	96,514	274,159	262,952
Total		177,645	96,514	274,159	262,952
Net income/(expenditure)		(43,450)	(493)	(43,943)	(21,141)
Transfers between funds	(14)	-	-	-	-
Net movement in funds		(43,450)	(493)	(43,943)	(21,141)
Reconciliation of funds					
Total funds brought forward	(14)	181,290	2,353	183,643	204,784
Total funds carried forward	(14)	137,840	1,860	139,700	183,643

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 £
Fixed assets:			
Tangible assets	(10)	2,851	8,038
Total fixed assets		<u>2,851</u>	<u>8,038</u>
Current assets:			
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>
Liabilities:			
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
Total net assets or liabilities		<u><u>139,700</u></u>	<u><u>183,643</u></u>
The funds of the charity:			
Restricted income funds	(14)	1,860	2,353
Unrestricted income funds	(14)	137,840	181,290
Total charity funds		<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 £
Reconciliation of net movement in funds to net cash flow from operating activities		
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
Net cash used in operating activities	12,695	(28,424)
Cash flows from investment activities:		
Interest	504	736
Purchase of fixed assets	(915)	(7,987)
Net cash provided by investing activities	(411)	(7,251)
Increase/(decrease) in cash and cash equivalents during the year	12,284	(35,675)
Cash and cash equivalents brought forward	179,162	214,837
Cash and cash equivalents carried forward	191,446	179,162

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 £
Expenditure on charitable activities:			
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		<u>96,514</u>	<u>118,156</u>
		<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
Depreciation				
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
NET BOOK VALUE				
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	51,296
Balance at 31 March 2022	51,296

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
	181,290	134,195	(177,645)	-	137,840

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
	192,407	133,679	(144,796)	-	181,290

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
Rausing 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)
Total	33,840	104,000	1,860	139,700

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)
Total	62,290	119,000	2,353	183,643

Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Income		
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
Total Income	230,216	241,811
Expenditure		
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
Total Expenditure	274,159	262,952
Surplus/(deficit for year)	(43,943)	(21,141)