

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

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AUTISTIC SOCIETY GREATER MANCHESTER AREA

Report of the trustees for the year ended 31st March 2024

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

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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.

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- 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 31st 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.

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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 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: 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 st April 2023 – 31 st May 2024 |
| Nick Foster | CEO | 1 st 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**

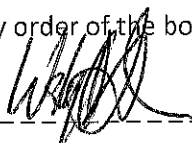
The charity trustees (who are also the directors of ASGMA for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 23rd 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 31st 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: 23rd September 2024

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

| | | Unrestricted Funds | Restricted Funds | Total Funds Year Ended 31 March 2024 | Total Funds Year Ended 31 March 2023 |
|------------------------------------|-----------------|-----------------------|---------------------|---|--|
| | Further Details | £ | £ | £ | £ |
| Income from: | | | | | |
| 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 |
| Total | | 193,741 | 107,755 | 301,496 | 297,474 |
| Expenditure on: | | | | | |
| Charitable Activities | (6) | 202,589 | 107,201 | 309,790 | 282,171 |
| Total | | 202,589 | 107,201 | 309,790 | 282,171 |
| Net income/(expenditure) | | (8,848) | 554 | (8,294) | 15,303 |
| Transfers between funds | (16) | - | - | - | - |
| Net movement in funds | | (8,848) | 554 | (8,294) | 15,303 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | (16) | 155,003 | - | 155,003 | 139,700 |
| Total funds carried forward | (16) | 146,155 | 554 | 146,709 | 155,003 |

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 £ |
|--|-------|----------------|----------------|
| Fixed assets: | | | |
| Tangible assets | (12) | 3,898 | 2,081 |
| Total fixed assets | | <u>3,898</u> | <u>2,081</u> |
| Current assets: | | | |
| 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> |
| Liabilities: | | | |
| 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 |
| Total net assets or liabilities | | <u>146,709</u> | <u>155,003</u> |
| The funds of the charity: | | | |
| Restricted income funds | (16) | 554 | - |
| Unrestricted income funds | (16) | 146,155 | 155,003 |
| Total charity funds | | <u>146,709</u> | <u>155,003</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 £ |
|---|-------------------------------------|-------------------------------------|
| Reconciliation of net movement in funds to net cash flow from operating activities | | |
| 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) |
| Net cash used in operating activities | (19,807) | 15,827 |
| Cash flows from investment activities: | | |
| Interest | 1,878 | 588 |
| Purchase of fixed assets | (3,032) | - |
| Net cash provided by investing activities | (1,154) | 588 |
| Increase/(decrease) in cash and cash equivalents during the year | (20,961) | 16,415 |
| Cash and cash equivalents brought forward | 207,861 | 191,446 |
| Cash and cash equivalents carried forward | 186,900 | 207,861 |

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 | Restricted | Total Funds | Total Funds |
|-----------|---------------|------------|--------------|---------------|
| | Year Ended 31 | Year Ended | Year Ended | Year Ended |
| | March 2024 | 31 March | 31 March | 31 March |
| | £ | £ | £ | £ |
| 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 | Restricted | Total Funds |
|-----------|---------------|------------|---------------|
| | Year Ended 31 | Year Ended | Year Ended |
| | March 2023 | 31 March | 31 March |
| | £ | £ | £ |
| 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 |
| | <u>182,250</u> | <u>107,755</u> | <u>290,005</u> | <u>260,816</u> |

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 |
| | <u>151,635</u> | <u>109,181</u> | <u>260,816</u> |

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 £ |
|--|------------------------------------|-------------------------------------|-------------------------------------|
| Expenditure on charitable activities: | | | |
| Employment Costs | 225,670 | 225,670 | 208,730 |
| Fundraising activities | 325 | 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 | 13,289 | 16,867 | 29,516 | 59,672 |
| Depreciation | | | | |
| At 1 April 2023 | 13,289 | 12,446 | 28,824 | 54,559 |
| Charge for Year | - | 1,162 | 53 | 1,215 |
| At 31 March 2024 | 13,289 | 13,608 | 28,877 | 55,774 |
| NET BOOK VALUE | | | | |
| At 31 March 2024 | - | 3,259 | 639 | 3,898 |
| At 31 March 2023 | - | 1,807 | 274 | 2,081 |

13. Analysis of debtors

| | 2024 | 2023 |
|-------------|--------|--------|
| | £ | £ |
| Debtors | 27,866 | 24,003 |
| Prepayments | 7,505 | 7,910 |
| | 35,371 | 31,913 |

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 |
| | 79,460 | 86,852 |

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 | 37,075 |
| 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) |
| Total | 33,155 | 113,000 | 554 | 146,709 |

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) |
| Total | 45,003 | 110,000 | - | 155,003 |

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 | - |
| | 7,757 | - |

Income and Expenditure Account

| | Year Ended 31 March 2024 £ | Year Ended 31 March 2023 £ |
|--------------------------------------|-------------------------------------|-------------------------------------|
| Income | | |
| 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 |
| Total Income | 301,496 | 297,474 |
| Expenditure | | |
| 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 |
| Total Expenditure | 309,790 | 282,171 |
| Surplus/(deficit for year) | (8,294) | 15,303 |