

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

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Report of the trustees

The trustees present their annual report and financial statements St John's for the year ended 31st 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 31st 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 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.

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
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Dr. Debra Bradley	(appointed Chair 16 November 2025)	
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Mr. Robert Johnson		
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Mr. David Smith		
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Mr. Toby Smith		
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Mr. Isaadore Dzuranyama	Treasurer	
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Dr. William Davies		
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Mrs Claire Randerson-Smith	(appointed 21 October 2025)	
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Senior Management Team

Nick Foster	CEO (1 st June 2024 onwards)
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Sarah Sheridan	Finance Manager
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Registered Office

1114 Chester Road
Stretford
Manchester
M32 0HL

Independent Examiners

Hilton Jones and Community Accountancy Service Limited merged on 1st 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.

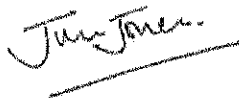
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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
		£	£	£	£
Income					
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
Total		239,373	109,906	349,279	301,496
Expenditure					
Expenditure on:					
Charitable activities	6	241,883	101,896	343,779	309,790
Total		241,883	101,896	343,779	309,790
Net income/(expenditure) before tax for the reporting period					
		(2,510)	8,010	5,500	(8,294)
Reconciliation of funds:					
Total funds brought forward	14	146,155	554	146,709	155,003
Total funds carried forward	14	143,645	8,564	152,209	146,709

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 £
Fixed assets			
Tangible assets	10	11,697	3,898
		<u>11,697</u>	<u>3,898</u>
Current assets			
Debtors	11	38,062	35,371
Cash at bank and in hand		195,576	186,900
		<u>233,638</u>	<u>222,271</u>
Liabilities			
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
Total net assets or liabilities		<u>152,209</u>	<u>146,709</u>
Funds of the Charity			
Restricted income funds	14	8,564	554
Unrestricted funds	14	143,645	146,155
Total funds		<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/> -	<hr/> 6,750	<hr/> 4,591
Previous reporting period				
	Unrestricted 31/03/2024 £	Restricted 31/03/2024 £	Total 31/03/2024 £	
Donations	4,314	-	4,314	
Gift Aid	277	-	277	
	<hr/> 4,591	<hr/> -	<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
	£	£	£	£
Grants Received				
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	-
Contributions from users *				
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
Other charitable activities				
Supporters' fundraising donations	2,661	-	2,661	9,099
Spring Ball	12,201	-	12,201	-
Membership subscriptions	2,639	-	2,639	2,777
	218,975	109,906	328,881	290,005

* 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
	£	£	£
Grants			
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
Contributions from users			
Contributions 10-18 Activities	11,065	-	11,065
Individual Support	46,441	-	46,441
Contributions 18+ Activities	91,201	-	91,201
Other charitable activities			
Supporters' fundraising donations	9,099	-	9,099
Membership subscriptions	2,777	-	2,777
	182,250	107,755	290,005

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

5 Other income

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

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

6 Expenditure

	Autism Support Services	Total	Total
	31/03/2025	31/03/2025	31/03/2024
	£	£	£
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
	343,779	343,779	309,790
Restricted funds	101,896	101,896	107,201
Unrestricted funds	241,883	241,883	202,589
	343,779	343,779	309,790

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
		4,546	1,386	5,932

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
		5,925	1,324	7,249

8 Analysis of staff costs

	Total 31/03/2025 £	Total 31/03/2024 £
Wages & salaries	226,779	208,594
Social security costs	9,288	8,718
Pension costs - defined contribution	8,108	8,358
	244,175	225,670
Charitable activities	244,175	225,670
	244,175	225,670
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.

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Notes to the Accounts
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9 Independent examiner fees

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

10 Tangible assets

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

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
	38,062	35,371
Restricted	10,301	8,290
Unrestricted	27,761	27,081
	38,062	35,371

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12 Creditors: amounts falling due within one year

	Total 31/03/2025	Total 31/03/2024
	£	£
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.

	Total 31/03/2025	Total 31/03/2024
	£	£
Movement in deferred income account.		
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)
31 March 2025	<hr/> 80,987	<hr/> 37,075

Autistic Society Greater Manchester Area
Notes to the Accounts
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14 Analysis of charitable funds

Current Year	Balance at 01 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Restricted Funds					
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
Unrestricted Funds					
General Fund	33,155	239,373	(241,883)	-	30,645
Designated Fund	113,000	-	-	-	113,000
	146,709	349,279	(343,779)	-	152,209
Previous Year	Balance at 01 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Restricted Funds					
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
Unrestricted Funds					
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
Name of unrestricted fund:	Description, nature and purpose of the fund				
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:

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

