

MAIN - TAKING AUTISM PERSONALLY

England & Wales · Charity number 1116884

Details

Other names	THE MAIN PROJECT
Status	Registered
Legal form	Charitable company
Company number	04809912
Registered	2006-11-20
Register	View on the Charity Commission register

Contact

Address	The Finlay Cooper Centre Elizabeth Terrace Middlesbrough Cleveland TS3 6EN
Phone	01642608012
Email	HWhyman@iammain.org.uk
Website	www.iammain.org.uk

Activities

Objects: TO HELP FAMILIES OF PEOPLE WITH AUTISTIC SPECTRUM DISORDERS THROUGHOUT THE TEES VALLEY AREA BY OFFERING INFORMATION, TRAINING AND PRACTICAL SUPPORT IN CONJUNCTION WITH OTHER SERVICES AND AGENCIES.

Activities: At MAIN we support people, not "cases" or "numbers". We provide a variety of services to adults and children on the Autism Spectrum along with Parents and carers, offering advice, guidance and information around a range of issues, such as benefits, diagnosis, techniques and strategies, etc.. MAIN also offer short break respite, training, seminars & a range of adult service

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** TEES VALLEY
- Durham
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-29	£963,762	£839,169	£420,618	41
2024-06-29	£895,740	£873,173	£296,025	43
2023-06-29	£751,368	£791,533	£273,458	48
2022-06-29	£822,595	£900,731	£275,728	49
2021-06-29	£832,825	£889,064	£353,864	53

Trustees

Name	Role	Appointed
Deborah Anne Sullivan		2024-07-31
Grant Glendinning		2023-09-26
Zachary killingback		2026-01-29
john bourner		2026-01-29

MAIN - TAKING AUTISM PERSONALLY

England & Wales - Charity number 1116884

Accounts

Charity Registration Number: 1116884

Company Registration Number: 04809912

**MAIN - Taking Autism Personally
(A Company Limited by Guarantee)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 JUNE 2025

**Extraordinary,
never ordinary**

Helping to drive businesses and
individuals forward to meet their goals.



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025**

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**MAIN – Taking Autism Personally
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025**

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 28 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 6.

OBJECTIVES AND ACTIVITIES

The principal objectives of the charity are:

- To promote and protect the physical and mental health of those affected by autistic spectrum disorders and other disabilities and associated mental health needs through the provision of support, practical advice and facilities for education, work and recreation
- To advance the education of the general public in all areas relating to autistic spectrum disorders and other disabilities and associated mental health needs.

MAIN was established in 2002 and exists to support autistic and neurodivergent children, young people, adults and families, including those awaiting diagnosis or with learning disabilities and complex needs.

Aims

The charity aims to:

- Improve emotional wellbeing and quality of life
- Promote inclusion and community participation
- Support independence and self-advocacy
- Reduce isolation and crisis escalation
- Strengthen family resilience

Strategies for Achieving Aims

The charity delivers:

- Alternative Education Provision
- One-to-one and outreach support
- Social and activity groups (ages five through to adulthood)
- Parent and professional forums
- Pathways to Independence (16+)
- Wraparound 1:1 and 2:1 adult provision
- Employment and volunteering preparation

Services are person-centred, strengths-based, and delivered in partnership with families, schools, commissioners and health professionals.

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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

OBJECTIVES AND ACTIVITIES (continued)

Criteria for Measuring Success

Performance is monitored through:

- Satisfaction surveys
- Attendance and engagement levels
- Delivery against commissioned contracts
- Financial monitoring against budget

The trustees regularly review the objectives and activities of the charity and, as part of that review, they have considered the Charity Commission's general guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Since 2022, the charity has supported over 5,000 autistic children and families from the Finlay Cooper Centre in Middlesbrough.

During the reporting year:

- 80% of surveyed participants reported improved quality of life
- Alternative Education Provision supported children unable to access education
- Pathways to Independence supported young people aged 16+ through transition
- Wraparound support promoted stability and wellbeing for adults with complex needs

Fundraising Success:

Thanks to the dedication and generosity of our supporters, we exceeded our fundraising targets.

During the year, significant contributions were received in support of the following initiatives:

- Wolfson Trust and JPS Limited – Big Build Project – Pathways to Independence
- National Lottery Community Fund – Acquisition of a new adapted minibus

We are deeply grateful for the continued support from our donors, volunteers and corporation partners who make our work possible.

Impact on Beneficiaries

Outcomes achieved included:

- Improved emotional regulation
- Increased communication skills
- Reduced anxiety during transitions
- Increased social participation
- Improved family stability

The charity worked in partnership over a period of 18 months (2023-2025) to deliver the “**Here to Help**” suicide prevention initiative supporting autistic adults experiencing mental distress. Although funding has ended, community-based online support continues.

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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

Challenges Faced

While this year has been one of progress, we have also faced challenges that are critical to address moving forward:

- **Funding Uncertainty:** Like many charities, we have been affected by the broader economic landscape, and securing long-term funding has become increasingly challenging. As we rely heavily on commissioned contracts, donations and grants, it remains a priority to diversify our funding sources to ensure the sustainability of our services.
- **Staffing and Resource Constraints:** While we have expanded our programs, our staff and volunteers have worked hard to keep up with demand. Ensuring we have enough qualified staff to meet the needs of those we serve is a priority, and we are continuing to look at new ways to further invest in recruitment and staff development.

Volunteers

Volunteers play a significant role in supporting groups, online forums and community activities. Their contribution strengthens delivery capacity and enhances lived-experience representation.

FINANCIAL REVIEW

Investment Policy and Performance

The charity has operated with limited reserves and all funds are held in current accounts. The Memorandum and Articles of Association permit the trustees to make any investment as they see fit.

Reserves Policy

We have a long-term goal of covering three months core operating costs in free reserves, in addition to clearly identifying resources which are committed to commissioned pieces of work or dedicated to other specific projects.

This level of reserves was not achieved at the end of June 2024 or June 2025, but the trustees are formulating plans to increase the levels of reserves over the medium term.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal Funding Sources

- Local authority commissioned services
- Spot purchase placements
- Self-funders
- Donations and grants

Commissioned services form the core stable income stream.

**MAIN – Taking Autism Personally
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

FINANCIAL REVIEW (continued)

Principle Risks and Uncertainties

Key risks include:

- Funding shortfall
- Rising operational costs
- Commissioner funding variability
- Workforce recruitment and retention

Mitigation includes cost control, income diversification, service expansion and regular financial review.

PLANS FOR FUTURE PERIODS

The charity plans to:

- Expand Alternative Education Provision
- Develop new income-generating groups
- Strengthen mental health prevention services
- Increase wraparound adult provision
- Rebuild reserves
- Enhance partnerships and community reach
- Complete the full renovations of the Finlay Cooper Centre

Experience of rising demand and financial pressures has strengthened the Trustees' focus on sustainability and resilience.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Main - Taking Autism Personally - is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association (which were amended on 15th September 2011) and was registered with the Charity Commission from 20 November 2006. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10. Trustees provide strategic direction for the charity and work with the charity's CEO supported by the Service and Finance Managers and safeguarding leads to ensure its effective operation.

Appointment of Trustees

Trustees are elected at general meetings by the board members. Alternatively, new trustees may also be appointed by the trustees, but such appointments are effective only until the next AGM when they are then subject to confirmation by board members. More details of the rules governing appointment, resignation and removal of trustees are included in the Articles of Association.

**MAIN – Taking Autism Personally
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees Induction and Training

The trustees are always keen to appoint and to pro-actively support new trustees who will bring relevant expertise and commitment so that we continue to have a balanced and effective trustee board, and a well governed and effective charity.

The trustees have induction procedures covering governance, safeguarding, financial oversight and risk management aimed at ensuring that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal and external training events to facilitate the understanding of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet periodically throughout the year. Day to day operational matters are delegated to the Chief Executive Officer.

Pay and Remuneration of Key Management Personnel

The trustees are responsible for setting remuneration for senior management. Pay is benchmarked against comparable roles within charities of similar size and geographical location. Decisions are made having regard to financial sustainability and sector standards.

Related Parties

There were no related party transactions during the period under review.

Risk Management

The trustees have reviewed the major risks to which the charity is exposed. Systems and procedures are in place to mitigate identified risks, including:

- Regular financial motoring
- Safeguarding frameworks
- Health and safety compliance
- Income diversification planning
- Scenario modelling for financial pressures
- IT security

**MAIN – Taking Autism Personally
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Name	MAIN - Taking Autism Personally
Charity Registration Number	1116884
Company Registration Number	04809912
Principal Office and Registered Office	The Finlay Cooper Centre Elizabeth Terrace Middlesbrough TS3 6EN
The Trustees	L Dickinson G Glendinning M Freer (resigned 20.10.25) P Stead (resigned 06.10.25) D Sullivan (appointed 31.07.24) L M Jones (appointed 03.10.24, resigned 25.07.25)
Chief Executive Officer	H Whyman
Independent Examiner	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
Bankers	HSBC UK 60 Albert Road Middlesbrough TS1 1RS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees/directors on 25 March 2026 and signed on their behalf by:

L Dickinson
Interim Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAIN – Taking Autism Personally
FOR THE YEAR ENDED 28 JUNE 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 June 2025 which are set out on pages 8 to 20.

Responsibilities and Basis of Report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity 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 Institute of Chartered Accountants in England and Wales (ICAEW), 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 that in any material respect:

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.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 25 March 2026

JL/AJW

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2025
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Income and endowments							
Donations and legacies	3	30,464	11,621	120,000	32,781	150,464	44,402
Charitable activities	4	787,864	848,382	-	-	787,864	848,382
Other income	5	25,434	2,956	-	-	25,434	2,956
Total income		<u>843,762</u>	<u>862,959</u>	<u>120,000</u>	<u>32,781</u>	<u>963,762</u>	<u>895,740</u>
Expenditure							
Expenditure on charitable activities	6	835,324	858,049	3,845	15,124	839,169	873,173
Total expenditure		<u>835,324</u>	<u>858,049</u>	<u>3,845</u>	<u>15,124</u>	<u>839,169</u>	<u>873,173</u>
Net Income/(expenditure)		8,438	4,910	116,155	17,657	124,593	22,567
Transfers between funds		124,512	(791)	(124,512)	791	-	-
Net movement in funds	7	132,950	4,119	(8,357)	18,448	124,593	22,567
Reconciliation of funds:							
Total funds brought forward		268,988	264,869	27,037	8,589	296,025	273,458
Total Funds Carried Forward	16 & 17	<u>401,938</u>	<u>268,988</u>	<u>18,680</u>	<u>27,037</u>	<u>420,618</u>	<u>296,025</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure relates to continuing activities.

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)
(Company registration number 04809912)

BALANCE SHEET
YEAR ENDED 28 JUNE 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	<u>580,122</u>	<u>435,891</u>
Current assets			
Debtors	13	71,474	109,982
Cash at bank and in hand		<u>54,041</u>	<u>69,289</u>
		125,515	179,271
Creditors: amounts falling due within one year	14	<u>(101,966)</u>	<u>(122,977)</u>
Net current assets		<u>23,549</u>	<u>56,294</u>
Total assets less current liabilities		<u>603,671</u>	<u>492,185</u>
Creditors: amounts falling due after more than one year	15	<u>(183,053)</u>	<u>(196,160)</u>
Net assets		<u>420,618</u>	<u>296,025</u>
Funds of the charity	16 & 17		
Unrestricted funds		401,938	268,988
Restricted funds		<u>18,680</u>	<u>27,037</u>
Total charity funds		<u>420,618</u>	<u>296,025</u>

For the year ended 28 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 25 March 2026 and signed on behalf of the board by:

L Dickinson
Interim Chair of Trustees

**MAIN – Taking Autism Personally
(Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS
YEAR ENDED 28 JUNE 2025**

	Notes	2025 £	2024 £
Cash inflow from operating activities	18	<u>169,802</u>	<u>86,244</u>
Cash flow from investing activities			
Purchase of tangible fixed assets		(168,505)	(2,278)
Disposal of fixed assets		<u>9,000</u>	<u>-</u>
Net cash outflow from investing activities		<u>(159,505)</u>	<u>(2,278)</u>
Cash flow from financing activities			
Mortgage repayments		(22,457)	(22,457)
Bounce back loan repayments		<u>(3,088)</u>	<u>(3,088)</u>
Net cash outflow from financing activities		<u>(25,545)</u>	<u>(25,545)</u>
Net increase/(decrease) in cash and cash equivalents		(15,248)	58,421
Cash and cash equivalents at start of year		<u>69,289</u>	<u>10,868</u>
Cash and cash equivalents at end of year		<u>54,041</u>	<u>69,289</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025**

1. ACCOUNTING POLICIES

General Information and Basis of Preparation

MAIN – Taking Autism Personally is a private company, limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 6 of these financial statements. The nature of the charity's operations and principal activities are to promote and protect the physical and mental health of those affected by autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity, and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings within the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

**MAIN – Taking Autism Personally
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025**

1. ACCOUNTING POLICIES (continued)

Resources Expended (continued)

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fund Accounting

Unrestricted general funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

Tangible Assets and Depreciation

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to the extent that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset up to the date of disposal as follows:

Freehold property	- 2% straight line
Motor vehicles	- 25% reducing balance
Equipment	- 25% straight line

**MAIN – Taking Autism Personally
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

1. ACCOUNTING POLICIES (continued)

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.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Employee Benefits

When employees have rendered services to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**MAIN – Taking Autism Personally
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

2. LEGAL STATUS OF THE CHARITY

The charity is a private company limited by guarantee, registered in England and Wales, and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Grants	-	-	120,000	32,781	120,000	32,781
Donations	30,464	11,621	-	-	30,464	11,621
	<u>30,464</u>	<u>11,621</u>	<u>120,000</u>	<u>32,781</u>	<u>150,464</u>	<u>44,402</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Clubs and activities	326,984	291,985	-	-	326,984	291,985
Personal assistant for care support	254,289	264,134	-	-	254,289	264,134
Post diagnosis support service	165,579	286,092	-	-	165,579	286,092
Alternative education	6,100	6,171	-	-	6,100	6,171
St John of God – Here to Help Project	34,912	-	-	-	34,912	-
	<u>787,864</u>	<u>848,382</u>	<u>-</u>	<u>-</u>	<u>787,864</u>	<u>848,382</u>

5. OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Court restitution	1,500	1,650	-	-	1,500	1,650
Bad debt recovered	21,977	1,306	-	-	21,977	1,306
Profit from disposal of motor vehicle	1,957	-	-	-	1,957	-
	<u>25,434</u>	<u>2,956</u>	<u>-</u>	<u>-</u>	<u>25,434</u>	<u>2,956</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

6. EXPENDITURE ON CHARITABLE ACTIVITIES

Costs directly allocated to activities	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Clubs and activities	Direct	3,203	2,012	428	1,740	3,631	3,752
Clubs and activities venue hire	Direct	3,774	1,530	-	2,100	3,774	3,630
Staff payroll costs	Direct	463,589	401,000	-	-	463,589	401,000
Staff training	Floor area	5,791	2,279	-	-	5,791	2,279
Transport, travelling and team resources	Floor area	2,986	3,050	-	-	2,986	3,050
Building renovation and maintenance	Floor area	2,950	697	2,563	5,875	5,513	6,572
Other premises costs	Floor area	17,401	28,591	-	-	17,401	28,591
Rent	Floor area	7,913	8,212	-	-	7,913	8,212
Office and administration	Floor area	11,477	8,208	-	-	11,477	8,208
Software and IT expenditure	Floor area	14,486	15,380	-	375	14,486	15,380
Media and marketing	Floor area	7,080	3,505	-	-	7,080	3,880
Building and business insurance	Floor area	4,079	4,050	-	-	4,079	4,050
Minibus insurance	Direct	1,437	848	-	-	1,437	848
Interest and other charges	Floor area	12,551	14,254	-	-	12,551	14,254
Legal and professional expenses	Direct	19,856	7,187	-	-	19,856	7,187
Depreciation and impairment	Floor area/direct	28,680	32,609	-	-	28,680	32,609
Sales ledger adjustments	Direct	998	6,442	-	-	998	6,442
Fundraising	Direct	980	1,816	-	-	980	1,816
Other miscellaneous expenses	Direct	-	668	-	-	-	668
Support costs	See below	166,021	246,750	854	5,034	166,875	251,784
Governance costs	See below	60,072	68,961	-	-	60,072	68,961
		<u>835,324</u>	<u>858,049</u>	<u>3,845</u>	<u>15,124</u>	<u>839,169</u>	<u>873,173</u>

Support costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Staff payroll costs	Direct	129,530	192,638	-	2,951	129,530	195,589
Staff training	Floor area	1,930	760	-	-	1,930	760
Transport, traveling and team Resources	Floor area	995	1,017	-	-	995	1,017
Building renovation and maintenance	Floor area	984	232	854	1,958	1,838	2,190
Other premises costs	Floor area	5,800	9,530	-	-	5,800	9,530
Rent	Floor area	2,637	2,737	-	-	2,637	2,737
Office and administration	Floor area	3,826	2,736	-	-	3,826	2,736
Software and IT expenditure	Floor area	4,828	5,127	-	-	4,828	5,127
Media and marketing	Floor area	2,360	1,168	-	125	2,360	1,293
Building and business insurance	Floor area	1,359	1,350	-	-	1,359	1,350
Interest and other charges	Floor area	4,183	4,751	-	-	4,183	4,751
Depreciation and impairment	Floor area/direct	5,552	10,374	-	-	5,552	10,374
Bank charges	Direct	258	371	-	-	258	371
Penalties and settlements	Direct	1,779	13,959	-	-	1,779	13,959
		<u>166,021</u>	<u>246,750</u>	<u>854</u>	<u>5,034</u>	<u>166,875</u>	<u>251,784</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
Governance costs							
Staff payroll costs	Direct	50,472	57,486	-	-	50,472	57,486
Accountancy and independent examination services	Direct	9,600	11,475	-	-	9,600	11,475
		<u>60,072</u>	<u>68,961</u>	<u>-</u>	<u>-</u>	<u>60,072</u>	<u>68,961</u>

7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2025 £	2024 £
Depreciation	34,232	20,081
Impairment provision	-	22,900
Independent examination and other accountancy fees:		
- external scrutiny	2,500	2,500
- other costs	7,100	7,100
	<u>7,100</u>	<u>7,100</u>

8. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	603,252	593,752
Social security costs	31,492	30,198
Employer contributions to pension plans	8,225	7,921
	<u>642,969</u>	<u>631,871</u>

The average head-count of employees during the year was 41 (2024: 43) equating to 24.5 full-time equivalents.

The total employment benefits, including employer's pension contributions, of key management personnel were £54,095 (2024: £47,617).

No employee received employee benefits of more than £60,000 during the year (2024: none).

9. PENSION COSTS

The pension costs of £8,225 (2024: £7,921) represent payments to a group defined contribution pension scheme.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

10. TRUSTEE REMUNERATION AND EXPENSES

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

Donations in kind of £17,000 for the provision of architectural services were provided by trustee P Stead.

11. TAXATION

As a registered charity, MAIN – Taking Autism Personally is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

12. TANGIBLE FIXED ASSETS

	Freehold Property £	Motor Vehicles £	Equipment £	Total £
Cost/Revaluation				
At beginning of year	475,258	33,415	65,823	574,496
Additions	132,634	43,622	9,249	185,505
Disposals	-	(38,344)	-	(38,344)
At End of Year	<u>607,892</u>	<u>38,693</u>	<u>75,072</u>	<u>721,657</u>
Depreciation				
At beginning of year	60,258	28,954	49,393	138,605
Charge for the period	10,953	12,021	11,258	34,232
On disposals	-	(31,302)	-	(31,302)
Impairment provision	-	-	-	-
At End of Year	<u>71,211</u>	<u>9,673</u>	<u>60,651</u>	<u>141,535</u>
Net Book Value				
At beginning of year	415,000	4,461	16,430	435,891
At end of year	<u>536,681</u>	<u>29,020</u>	<u>14,421</u>	<u>580,122</u>

Freehold Property

The freehold property at Elizabeth Terrace, Middlesbrough, was acquired at a cost of £314,780 (including fees and expenses) on 29 May 2020, with subsequent development expenditure totaling £293,112 through to 28 June 2025. The cumulative costs to date of £607,892 are being depreciated over an estimated useful life of 50 years (2% per annum straight-line).

An impairment review was carried out at 28 June 2024 having regard to estimates of market value, useful life and expected residual value. Following this review, an impairment provision of £22,900 was charged, bringing the carrying value of the property down to £415,000 at 28 June 2024.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

13. DEBTORS

	2025	2024
	£	£
Trade debtors	59,567	98,323
Prepayments and accrued income	11,907	11,659
	<u>71,474</u>	<u>109,982</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	9,659	8,928
Trade creditors	43,040	5,685
Accruals and deferred income	14,200	35,993
Social security and other taxes	29,104	62,401
Other creditors	5,963	9,970
	<u>101,966</u>	<u>122,977</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	183,053	192,785
Other creditors	-	3,375
	<u>183,053</u>	<u>196,160</u>

The bank mortgage loan totalling £189,157 (2024: £195,193) is secured by a legal charge over the freehold property at Elizabeth Terrace, Middlesbrough.

The above loan is repayable by instalments and includes £149,930 (2024: £159,163) which falls due after more than five years. The loan was advanced in May 2020 at an interest rate margin of 3.75% and a fixed rate premium of 0.15% (total 3.9%) over bank base rate, giving an effective rate of 8.5% at 28 June 2024 and 28 June 2025.

The current fixed rate of 8.5% is due for review in May 2028 and the interest rate margin in May 2030.

The loan is repayable over a 20 year term from May 2020 to May 2040.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	580,122	-	580,122
Other net current assets	4,869	18,680	23,549
Long term liabilities	(183,053)	-	(183,053)
	<u>401,938</u>	<u>18,680</u>	<u>420,618</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

17. STATEMENT OF FUNDS

	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
2025					
Unrestricted Funds:					
General	268,988	843,762	835,324	124,512	401,938
	<u>268,988</u>	<u>843,762</u>	<u>835,324</u>	<u>124,512</u>	<u>401,938</u>
Restricted Funds:					
Building renovation	22,037	90,000	3,417	(100,000)	8,620
Playground	5,000	-	428	(4,512)	60
Minibus	-	20,000	-	(20,000)	-
Special educational needs	-	10,000	-	-	10,000
	<u>27,037</u>	<u>120,000</u>	<u>3,845</u>	<u>(124,512)</u>	<u>18,680</u>
Total Funds	<u>296,025</u>	<u>963,762</u>	<u>839,169</u>	<u>-</u>	<u>420,618</u>
	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
2024					
Unrestricted Funds:					
General	264,869	862,959	858,049	(791)	268,988
	<u>264,869</u>	<u>862,959</u>	<u>858,049</u>	<u>(791)</u>	<u>268,988</u>
Restricted Funds:					
Building renovation	8,589	21,281	7,833	-	22,037
Playground	-	5,000	-	-	5,000
Food and fun	-	1,500	1,500	-	-
Awareness raising and support	-	5,000	5,791	791	-
	<u>8,589</u>	<u>32,781</u>	<u>15,124</u>	<u>791</u>	<u>27,037</u>
Total Funds	<u>273,458</u>	<u>895,740</u>	<u>873,173</u>	<u>-</u>	<u>296,025</u>

Restricted Funds:

Building renovation – Grants have been received in the year from Teesside Family Foundation, Wolfson Trust and JPS Limited towards the development of our Pathway to Independence Centre – a facility with the Finlay Cooper Centre that provides a range of holistic and practical support services, from understanding diagnosis to practical and specific training around independence and reducing emotional and social barriers.

Playground – Funds brought forward from Tees Valley Community Foundation have provided funds towards the development of a playground area at The Finlay Cooper Centre.

Minibus – The National Lottery Community Fund helped towards the purchase of a new adapted minibus.

Special educational needs – This comprises two grants from Durham County Council to provide services to maximise children's learning within Bishop Auckland and Ferryhill areas.

Fun and Food – Durham County Council provided funding to support summer holiday activities with healthy food for children and young people with special educational needs and disabilities (SEND).

Awareness raising and support – Inclusion North provided a Small Sparks grant for the provision of peer support, help and advice.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025 (continued)**

18. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for year	124,593	22,567
Loan interest payable	16,544	17,109
Depreciation	34,232	20,081
Profit on disposal of fixed assets	(1,958)	-
Impairment provision	-	22,900
Donation in kind – architect services	(17,000)	-
Decrease/(increase) in debtors	38,508	9,835
Increase/(decrease) in creditors	(25,117)	(6,248)
Net cash inflow from operating activities	<u>169,802</u>	<u>86,244</u>

19. ANALYSIS OF CHANGES IN NET DEBT

	At beginning of year	Cashflows	At end of year
	£	£	£
Cash at bank and in hand	69,289	(15,248)	54,041
Debt due within one year	(8,928)	(731)	(9,659)
Debt due after one year	(192,785)	9,732	(183,053)
	<u>(132,424)</u>	<u>(6,247)</u>	<u>(138,671)</u>

MAIN - TAKING AUTISM PERSONALLY

England & Wales - Charity number 1116884

Accounts

Charity Registration Number: 1116884

Company Registration Number: 04809912

**MAIN - Taking Autism Personally
(A Company Limited by Guarantee)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 JUNE 2024

Swimming
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**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024**

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**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2024**

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 28 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

OBJECTIVES AND ACTIVITIES

The principal objectives of the charity are:

- To promote and protect the physical and mental health of those affected by autistic spectrum disorders and other disabilities and associated mental health needs through the provision of support, practical advice and facilities for education, work and recreation
- To advance the education of the general public in all areas relating to autistic spectrum disorders and other disabilities and associated mental health needs.

The trustees regularly review the objectives and activities of the charity and, as part of that review, they have considered the Charity Commission's general guidance on public benefit.

CHAIR'S REPORT ON ACHIEVEMENTS AND PERFORMANCE

Introduction

As Chair of the Board of Trustees of MAIN – Taking Autism Personally, I am pleased to present this report, reflecting on the significant strides we have made this year, as well as outlining the challenges and opportunities ahead. Our Charity's mission to support and empower autistic individuals and their families remains as relevant as ever, and we are proud of the impact we have made in the lives of those we serve.

Our Achievements This Year

1. **Increased Support Services:** This year, we expanded our service to include:
 - Show Stoppers – dance and drama group
 - Explorers
 - Sunday Youth Group
 - New venue for Guisborough clubs
 - Additional After School Clubs – partnering with Priory Woods
 - Parent Toddler
 - Care & Share
 - Employability
2. **Fundraising Success:** Thanks to the hard work and generosity of our supporters, we exceeded our fundraising targets. Key fundraising events, such as Wolviston Management Services' Black Tie Ball in December 2023, became the catalyst to raising corporate awareness and enhancing our reach:
 - Building – Pathways to Independence
 - We are deeply grateful for the continued support from our donors, volunteers, and corporate partners who make our work possible.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

3. **Partnerships and Collaborations:** This year, we further strengthened our relationships with key organisations, including working more closely with other charitable organisations, statutory bodies, health organisations, and a range of corporate partners that has allowed us to:
- Share resources and knowledge
 - Expand our reach and accessibility to more individuals across the Northeast
 - Provide better holistic support services through integrated partnerships
 - Providing a conduit between the corporate world and neurodiverse individuals, in offering work placements, reasonable adjustments and aligning corporate values to ours.

Challenges Faced

While this year has been one of progress, we have also faced challenges that are critical to address moving forward:

- **Funding Uncertainty:** Like many charities, we have been affected by the broader economic landscape, and securing long-term funding has become increasingly challenging. As we rely heavily on commissioned contracts, donations and grants, it remains a priority to diversify our funding sources to ensure the sustainability of our services.
- **Staffing and Resource Constraints:** While we have expanded our programs, our staff and volunteers have worked hard to keep up with demand. Ensuring we have enough qualified staff to meet the needs of those we serve is a priority, and we are continuing to look at new ways to further invest in recruitment and staff development.

Looking Ahead

The year ahead is filled with opportunities to continue making a difference. We will:

- **Expand Our Reach:** Focus on increasing the accessibility of our services, particularly in underserved areas. This will include exploring digital solutions and outreach strategies to support people in remote or rural locations.
- **Advocate:** We will continue to advocate for autistic individuals, pushing for greater support and inclusion for autistic individuals for them in all aspects of society, from education to employment.
- **Strengthen Our Community:** Building a strong, supportive community remains at the core of our mission. We will continue to provide spaces where families and autistic individuals can connect, share experiences, and offer mutual support.
- **Complete Build Work:** providing further opportunities for growth and development and partnership working.

Acknowledgments

I want to take this opportunity to thank our staff, volunteers, and supporters for their continued dedication. Without you, none of this would be possible. Together, we are making meaningful change and fostering a more inclusive society for autistic people.

I would also like to extend a special thank you to our Board of Trustees for their invaluable contributions.

Conclusion

As Chair, I am honoured to be part of such an inspiring and impactful organisation. We are proud of our progress, we still have more work to do, but together we will continue to make a tangible difference in the lives of autistic individuals and their families. I look forward to another year of progress and success.
Thank you for your continued support.

#TogetherRaisingSmiles

Pete Stead, Chair of the Board of Trustees

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

FINANCIAL REVIEW

Investment Policy and Performance

The charity has operated with limited reserves and all funds are held in current accounts. The Memorandum and Articles of Association permit the trustees to make any investment as they see fit.

Reserves Policy

We have a long-term goal of covering three months core operating costs in free reserves, in addition to clearly identifying resources which are committed to commissioned pieces of work or dedicated to other specific projects.

This level of reserves was not achieved at the end of June 2022 or June 2023, but the trustees are formulating plans to increase the levels of reserves over the medium term.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Main - Taking Autism Personally - is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association (which were amended on 15th September 2011) and was registered with the Charity Commission from 20 November 2006. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10. Trustees provide strategic direction for the charity and work with the charity's CEO to ensure its effective operation.

Appointment of Trustees

Trustees are elected at general meetings by the board members. Alternatively, new trustees may also be appointed by the trustees, but such appointments are effective only until the next AGM when they are then subject to confirmation by board members. More details of the rules governing appointment, resignation and removal of trustees are included in the Articles of Association.

Trustees Induction and Training

The trustees are always keen to appoint and to pro-actively support new trustees who will bring relevant expertise and commitment so that we continue to have a balanced and effective trustee board, and a well governed and effective charity.

The trustees have induction procedures aimed at ensuring that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal and external training events to facilitate the understanding of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet periodically throughout the year. Day to day operational matters are delegated to the Chief Executive Officer.

Staff Remuneration

Staff remuneration is set by the trustees and is reviewed annually with inflationary increases based on the general economic climate and the charity's financial position.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Related Parties

There were no related party transactions during the period under review.

Risk Management

The trustees consider the risks faced by the charity on a regular basis. The major risks are in relation to funding and staffing. The charity is looking to diversify its funding sources to ensure sustainability for the future.

The charity is looking to invest in staff recruitment and development to ensure there are sufficient, suitably qualified/experienced staff available to provide the services required by the client group.

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Name	MAIN - Taking Autism Personally		
Charity Registration Number	1116884		
Company Registration Number	04809912		
Principal Office and Registered Office	The Finlay Cooper Centre Elizabeth Terrace Middlesbrough TS3 6EN		
The Trustees	L Dickinson I Brown (resigned 09.12.23) G Glendinning (appointed 01.12.23) M Freer (appointed 22.02.24) P Stead (appointed 23.04.24) D Sullivan (appointed 31.07.24) L M Jones (appointed 03.10.24)		
Chief Executive Officer	H Whyman		
Independent Examiner	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU		
Bankers	HSBC UK 60 Albert Road Middlesbrough TS1 1RS		

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees/directors on 27 March 2025 and signed on their behalf by:

P Stead
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAIN – Taking Autism Personally
FOR THE YEAR ENDED 28 JUNE 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 June 2024 which are set out on pages 6 to 18.

Responsibilities and Basis of Report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity 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 Institute of Chartered Accountants in England and Wales (ICAEW), 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 that in any material respect:

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 (FRS102).

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.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 27 March 2025

JL/AJW

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2024
(including Summary Income and Expenditure Account)**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Income and endowments							
Donations and legacies	3	11,621	12,296	32,781	20,000	44,402	32,296
Charitable activities	4	848,382	716,972	-	-	848,382	716,972
Other income	5	2,956	2,100	-	-	2,956	2,100
Total income		<u>862,959</u>	<u>731,368</u>	<u>32,781</u>	<u>20,000</u>	<u>895,740</u>	<u>751,368</u>
Expenditure							
Expenditure on charitable activities	6	858,049	774,122	15,124	17,411	873,173	791,533
Total expenditure		<u>858,049</u>	<u>774,122</u>	<u>15,124</u>	<u>17,411</u>	<u>873,173</u>	<u>791,533</u>
Net Income/(expenditure)		4,910	(42,754)	17,657	2,589	22,567	(40,165)
Transfers between funds		(791)	5,000	791	(5,000)	-	-
Net movement in funds	7	4,119	(37,754)	18,448	(2,411)	22,567	(40,165)
Reconciliation of funds:							
Total funds brought forward		264,869	302,623	8,589	11,000	273,458	313,623
Total Funds Carried Forward	16 & 17	<u>268,988</u>	<u>264,869</u>	<u>27,037</u>	<u>8,589</u>	<u>296,025</u>	<u>273,458</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)
(Company registration number 04809912)

BALANCE SHEET
YEAR ENDED 28 JUNE 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	435,891	476,594
Current assets			
Debtors	13	109,982	119,817
Cash and Cash Equivalents		69,289	10,868
		<u>179,271</u>	<u>130,685</u>
Creditors: amounts falling due within one year	14	(122,977)	(132,036)
Net current assets/(liabilities)		<u>56,294</u>	<u>(1,351)</u>
Total assets less current liabilities		492,185	475,243
Creditors: amounts falling due after more than one year	15	(196,160)	(201,785)
Net assets		<u>296,025</u>	<u>273,458</u>
Funds of the charity	16 & 17		
Unrestricted funds		268,988	264,869
Restricted funds		27,037	8,589
Total charity funds		<u>296,025</u>	<u>273,458</u>

For the year ended 28 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 27 March 2025 and signed on behalf of the board by:

P Stead
Chair of Trustees

**MAIN – Taking Autism Personally
(Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS
YEAR ENDED 28 JUNE 2024**

	Notes	2024 £	2023 £
Cash inflow from operating activities	18	86,244 =====	33,878 =====
Cash flow from investing activities			
Purchase of tangible fixed assets		(2,278)	(15,466)
Interest received		-	-
Net cash outflow from investing activities		(2,278) =====	(15,466) =====
Cash flow from financing activities			
Mortgage repayments		(22,457)	(16,888)
Bounce back loan repayments		(3,088)	(3,088)
Net cash outflow from financing activities		(25,545) =====	(19,976) =====
Net increase/(decrease) in cash and cash equivalents		58,421	(1,564)
Cash and cash equivalents at start of year		10,868	12,432
Cash and cash equivalents at end of year		69,289 =====	10,868 =====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024**

1. ACCOUNTING POLICIES

General Information and Basis of Preparation

MAIN – Taking Autism Personally is a private company, limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 3 of these financial statements. The nature of the charity's operations and principal activities are to promote and protect the physical and mental health of those affected by autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity, and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings within the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024**

1. ACCOUNTING POLICIES (continued)

Resources Expended (continued)

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fund Accounting

Unrestricted general funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

Tangible Assets and Depreciation

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to the extent that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Motor vehicles	- 25% reducing balance
Equipment	- 25% straight line

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

1. ACCOUNTING POLICIES (continued)

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.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting period in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

2. LEGAL STATUS OF THE CHARITY

The charity is a private company limited by guarantee, registered in England and Wales, and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Grants	-	5,000	32,781	20,000	32,781	25,000
Donations	11,621	7,296	-	-	11,621	7,296
	<u>11,621</u>	<u>12,296</u>	<u>32,781</u>	<u>20,000</u>	<u>44,402</u>	<u>32,296</u>
	=====	=====	=====	=====	=====	=====

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Clubs and activities	291,985	218,490	-	-	291,985	218,490
Personal assistant for care support	264,134	306,884	-	-	264,134	306,884
Post diagnosis support service	286,092	177,335	-	-	286,092	177,335
Alternative education	6,171	14,263	-	-	6,171	14,263
	<u>848,382</u>	<u>716,972</u>	<u>-</u>	<u>-</u>	<u>848,382</u>	<u>716,972</u>
	=====	=====	=====	=====	=====	=====

5. OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Court restitution	1,650	2,100	-	-	1,650	2,100
Bad debt recovered	1,306	-	-	-	1,306	-
	<u>2,956</u>	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>2,956</u>	<u>2,100</u>
	=====	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

6. EXPENDITURE ON CHARITABLE ACTIVITIES

Costs directly allocated to activities	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Clubs and activities	Direct	2,012	2,149	1,740	6,000	3,752	8,149
Clubs and activities venue hire	Direct	1,530	9,525	2,100	-	3,630	9,525
Staff payroll costs	Direct	401,000	446,582	-	-	401,000	446,582
Staff training	Floor area	2,279	5,264	-	-	2,279	5,264
Transport, travelling and team resources	Floor area	3,050	10,935	-	-	3,050	10,935
Building renovation and maintenance	Floor area	697	-	5,875	-	6,572	-
Other premises costs	Floor area	28,591	22,483	-	-	28,591	22,483
Rent	Floor area	8,212	7,660	-	-	8,212	7,660
Office and administration	Floor area	8,208	13,643	-	-	8,208	13,643
Software and IT expenditure	Floor area	15,380	10,030	-	-	15,380	10,030
Media and marketing	Floor area	3,505	256	375	-	3,880	256
Building and business insurance	Floor area	4,050	3,480	-	-	4,050	3,480
Minibus insurance	Direct	848	886	-	-	848	886
Interest and other charges	Floor area	14,254	8,117	-	-	14,254	8,117
Legal and professional expenses	Direct	7,187	5,843	-	-	7,187	5,843
Depreciation and impairment	Floor area/direct	32,609	16,198	-	-	32,609	16,198
Sales ledger adjustments	Direct	6,442	24,802	-	-	6,442	24,802
Fundraising	Direct	1,816	127	-	-	1,816	127
Other miscellaneous expenses	Direct	668	914	-	-	668	914
Support costs	See below	246,750	119,943	5,034	11,411	251,784	131,354
Governance costs	See below	68,961	65,285	-	-	68,961	65,285
		858,049	774,122	15,124	17,411	873,173	791,533

Support costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Staff payroll costs	Direct	192,638	87,445	2,951	-	195,589	87,445
Staff training	Floor area	760	1,755	-	-	760	1,755
Transport, traveling and team Resources	Floor area	1,017	3,645	-	-	1,017	3,645
Building renovation and maintenance	Floor area	232	-	1,958	11,411	2,190	11,411
Other premises costs	Floor area	9,530	7,494	-	-	9,530	7,494
Rent	Floor area	2,737	2,553	-	-	2,737	2,553
Office and administration	Floor area	2,736	4,548	-	-	2,736	4,548
Software and IT expenditure	Floor area	5,127	3,343	-	-	5,127	3,343
Media and marketing	Floor area	1,168	85	125	-	1,293	85
Building and business insurance	Floor area	1,350	1,160	-	-	1,350	1,160
Interest and other charges	Floor area	4,751	2,706	-	-	4,751	2,706
Depreciation and impairment	Floor area/direct	10,374	4,738	-	-	10,374	4,738
Bank charges	Direct	371	471	-	-	371	471
Penalties and settlements	Direct	13,959	-	-	-	13,959	-
		246,750	119,943	5,034	11,411	251,784	131,354

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
Governance costs							
Staff payroll costs	Direct	57,486	45,400	-	-	57,486	45,400
Accountancy and independent examination services	Direct	11,475	16,200	-	-	11,475	16,200
Legal and professional fees	Direct	-	3,685	-	-	-	3,685
		<u>68,961</u>	<u>65,285</u>	<u>-</u>	<u>-</u>	<u>68,961</u>	<u>65,285</u>
		=====	=====	=====	=====	=====	=====

7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Depreciation	20,081	20,936
Impairment provision	22,900	-
Independent examination and other accountancy fees:		
- external scrutiny	2,500	2,500
- other costs	7,100	13,700
	<u>22,900</u>	<u>13,700</u>
	=====	=====

8. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	593,752	548,901
Social security costs	30,198	24,051
Employer contributions to pension plans	7,921	6,475
	<u>631,871</u>	<u>579,427</u>
	=====	=====

The average head-count of employees during the year was 43 (2023: 48).

The total employment benefits, including employer's pension contributions, of key management personnel were £47,617 (2023: £45,400).

No employee received employee benefits of more than £60,000 during the year (2023: none).

9. PENSION COSTS

The pension costs of £7,921 (2023: £6,475) represent payments to a group defined contribution pension scheme.

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)

10. TRUSTEE REMUNERATION AND EXPENSES

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

11. TAXATION

As a registered charity, MAIN – Taking Autism Personally is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

12. TANGIBLE FIXED ASSETS

	Freehold Property £	Motor Vehicles £	Equipment £	Total £
Cost				
At beginning of year	475,258	33,415	63,545	572,218
Additions	-	-	2,278	2,278
At End of Year	475,258	33,415	65,823	574,496
Depreciation				
At beginning of year	27,853	27,467	40,304	95,624
Charge for the period	9,505	1,487	9,089	20,081
Impairment provision	22,900	-	-	22,900
At End of Year	60,258	28,954	49,393	138,605
Net Book Value				
At beginning of year	447,405	5,948	23,241	476,594
At end of year	415,000	4,461	16,430	435,891

Freehold Property

The freehold property at Elizabeth Terrace, Middlesbrough, was acquired at a cost of £314,780 (including fees and expenses) on 29 May 2020, with subsequent development expenditure totaling £160,478 through to 28 June 2024. The cumulative costs to date of £475,258 are being depreciated over an estimated useful life of 50 years (2% per annum straight-line). An impairment review was carried out at 28 June 2024 having regard to estimates of market value, useful life and expected residual value. Following this review, an impairment provision of £22,900 has been charged, bringing the carrying value of the property down to £415,000 at 28 June 2024. Further capital improvements and renovations are envisaged before the entire property is operational.

13. DEBTORS

	2024 £	2023 £
Trade debtors	98,323	114,209
Prepayments and accrued income	11,659	5,608
	109,982	119,817

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	8,928	16,841
Trade creditors	5,685	9,646
Accruals and deferred income	35,993	21,593
Social security and other taxes	62,401	83,956
Other creditors	9,970	-
	<u>122,977</u>	<u>132,036</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	192,785	201,785
Other creditors	3,375	-
	<u>196,160</u>	<u>201,785</u>

The bank mortgage loan totalling £195,193 (2023: £200,738) is secured by a legal charge over the freehold property at Elizabeth Terrace, Middlesbrough.

The above loan is repayable by instalments and includes £159,163 (2023: £167,643) which falls due after more than five years. The loan was advanced in May 2020 at an interest rate margin of 3.75% and a fixed rate premium of 0.15% (total 3.9%) over bank base rate, giving an effective rate of 8.5% at 28 June 2023 and 28 June 2024.

The current fixed rate of 8.5% is due for review in May 2028 and the interest rate margin in May 2030.

The loan is repayable over a 20 year term from May 2020 to May 2040.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	435,891	-	435,891
Other net current assets	29,257	27,037	56,294
Long term liabilities	(196,160)	-	(196,160)
	<u>268,988</u>	<u>27,037</u>	<u>296,025</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

17. STATEMENT OF FUNDS

	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
2024					
Unrestricted Funds:					
General	264,869	862,959	858,049	(791)	268,988
	<u>264,869</u>	<u>862,959</u>	<u>858,049</u>	<u>(791)</u>	<u>268,988</u>
Restricted Funds:					
Building renovation	8,589	21,281	7,833	-	22,037
Playground	-	5,000	-	-	5,000
Food and fun	-	1,500	1,500	-	-
Awareness raising and support	-	5,000	5,791	791	-
	<u>8,589</u>	<u>32,781</u>	<u>15,124</u>	<u>791</u>	<u>27,037</u>
Total Funds	<u>273,458</u>	<u>895,740</u>	<u>873,173</u>	<u>-</u>	<u>296,025</u>

	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
2023					
Unrestricted Funds:					
General	302,623	731,368	774,122	5,000	264,869
	<u>302,623</u>	<u>731,368</u>	<u>774,122</u>	<u>5,000</u>	<u>264,869</u>
Restricted Funds:					
Building renovation	-	20,000	11,411	-	8,589
Laptops	5,000	-	-	(5,000)	-
Excursions	5,000	-	5,000	-	-
Sensory toys	1,000	-	1,000	-	-
	<u>11,000</u>	<u>20,000</u>	<u>17,411</u>	<u>(5,000)</u>	<u>8,589</u>
Total Funds	<u>313,623</u>	<u>751,368</u>	<u>791,533</u>	<u>-</u>	<u>273,458</u>

Restricted Funds:

Building renovation – Grants have been received in the year from the Wolviston Group and Teesside Family Foundation providing further funding to develop areas within The Finlay Cooper Centre.

Playground – Tees Valley Community Foundation have provided funds towards the development of a playground area at The Finlay Cooper Centre.

Fun and Food – Durham County Council provided funding to support summer holiday activities with healthy food for children and young people with special educational needs and disabilities (SEND).

Awareness raising and support – Inclusion North provided a Small Sparks grant for the provision of peer support, help and advice.

Laptops – Tees Valley Community Foundation provided funding of £5,000 to purchase laptops and screens.

Excursions – Durham County Community Foundation provided funding of £5,000 to enable us to take children/young people on excursions and trips.

Sensory Toys – Teesside Charity golden giveaway provided funding of £1,000 to be used towards the acquisition of sensory toys for our lending library.

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)

18. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for year	22,567	(40,165)
Loan interest payable	17,109	9,305
Depreciation	20,081	20,936
Impairment provision	22,900	-
Decrease/(increase) in debtors	9,835	14,589
Increase/(decrease) in creditors	(6,248)	29,213
	<u>86,244</u>	<u>33,878</u>
Net cash inflow from operating activities	=====	=====

19. ANALYSIS OF CHANGES IN NET DEBT

	At beginning of year	Cashflows	At end of year
	£	£	£
Cash at bank and in hand	10,868	58,421	69,289
Debt due within one year	(16,841)	7,913	(8,928)
Debt due after one year	(201,785)	9,000	(192,785)
	<u>(207,758)</u>	<u>75,334</u>	<u>(132,424)</u>
	=====	=====	=====

MAIN - TAKING AUTISM PERSONALLY

England & Wales - Charity number 1116884

Accounts

Charity Registration Number: 1116884

Company Registration Number: 04809912

**MAIN - Taking Autism Personally
(A Company Limited by Guarantee)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 JUNE 2023

Swimming
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**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023**

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**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES’ ANNUAL REPORT (INCLUDING DIRECTOR’S REPORT)
FOR THE YEAR ENDED 28 JUNE 2023**

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 28 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity’s governing documents, the Charities Act 2011 and ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland’, published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 3.

OBJECTIVES AND ACTIVITIES

The principal objectives of the charity are:

- To promote and protect the physical and mental health of those affected by autistic spectrum disorders and other disabilities and associated mental health needs through the provision of support, practical advice and facilities for education, work and recreation
- To advance the education of the general public in all areas relating to autistic spectrum disorders and other disabilities and associated mental health needs.

ACHIEVEMENTS AND PERFORMANCE

The services we deliver (as detailed below) are valued very highly, with positive feedback from beneficiaries. New services have been developed in very close consultation with service users and the local community, in response to clearly expressed needs.

The charity has continued to offer:

SEN after school provision 5 – 19yrs
 SEN Clubs / Groups varying in age and ability 5 – 19yrs
 SEN Teens & Tweens 12 – 19yrs
 SEN Adult Group over 25yrs +
 SEN Inbetweeners 18 – 25ra
 SEN Holiday Provision 5 – 19yrs
 Home Visits / Assessments
 Volunteering / Intern opportunities
 Seminar / Conferences & Training Courses
 Personal Assistant Support (P.A.) 1:1 provision of support in the community
 PDSS – Post Diagnosis Support Service (late diagnosis over 16’s Durham)
 Parent & Toddler Sessions 18months – 5 years
 Employability / Volunteering and Work Placement Support for Neurodiverse Individuals Teesside
 Girls Group 12 – 19yrs
 Boys Group 12-19yrs
 LGBTQ+ (Gender Identity) Support 12 – 19yrs
 War Games 12 – 19yrs
 Alternate Education (Unregistered)

During the year we maintained our public profile through the continued use of social media, participation in numerous events around Teesside and County Durham, and positive coverage of our activities in the local media. We launched a new website and amended our branding to “Raising Smiles Together” which reflects the fact that we are pan-disability in many areas of our work. Our new branding has also been reflected in our new building signage, marketing material and business cards.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

The trustees consider that they have complied with their duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

We purchased (with a mortgage) a property in North Ormesby, Middlesbrough which allows us to provide our services from our own building. In recognition of a donation from the Finlay Cooper Fund, we have named this building the Finlay Cooper Centre.

Plans for Future Periods

- Complete the refurbishment and transition of services to the Finlay Cooper Centre.
- Establish an income generating specialist 'Independent Living Area' within the Centre. This will enable us to teach basic life skills such as cooking, household tasks, finance, hygiene, self-care, independence, and planning and preparation skills.
- We will seek to widen our Trustee skill base and are about to appoint a Trustee with charity finance experience. We are also aiming to appoint Trustees with Charity Law and HR experience within the next 12 months.
- Publish an updated business plan.
- Work with local authorities to organise an annual event to celebrate World Autism Day and to gain long and short-term contracts.
- Increase our Personal Support Assistant service.
- Continue our training courses which are Care Act compliant.
- Seek funding to continue and refresh the Post Diagnostic Service in County Durham 2021.
- Maximise the use of our own minibus.
- Gain additional community space for our short break services.

FINANCIAL REVIEW

Investment Policy and Performance

The charity has operated with limited reserves and all funds are held in current accounts. The Memorandum and Articles of Association permit the trustees to make any investment as they see fit.

Reserves Policy

We have a long-term goal of covering three months core operating costs in free reserves, in addition to clearly identifying resources which are committed to commissioned pieces of work or dedicated to other specific projects.

This level of reserves was not achieved at the end of June 2022 or June 2023. The trustees are formulating plans to increase the levels of reserves over the medium term.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Main - Taking Autism Personally - is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association (which were amended on 15th September 2011) and was registered with the Charity Commission from 20 November 2006. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10. Trustees provide strategic direction for the charity and work with the charity's CEO to ensure its effective operation.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES’ ANNUAL REPORT (INCLUDING DIRECTOR’S REPORT)
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Appointment of Trustees

Trustees are elected at general meetings by the board members. Alternatively, new trustees may also be appointed by the trustees, but such appointments are effective only until the next AGM when they are then subject to confirmation by board members. More details of the rules governing appointment, resignation and removal of trustees are included in the Articles of Association.

Trustees Induction and Training

The trustees are always keen to appoint and to pro-actively support new trustees who will bring relevant expertise and commitment so that we continue to have a balanced and effective trustee board, and a well governed and effective charity.

The trustees have induction procedures aimed at ensuring that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal and external training events to facilitate the understanding of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet periodically throughout the year. Day to day matters are delegated to the Chief Executive Officer.

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Name	MAIN - Taking Autism Personally	
Charity Registration Number	1116884	
Company Registration Number	04809912	
Principal Office and Registered Office	The Finlay Cooper Centre Elizabeth Terrace Middlesbrough TS3 6EN	
The Trustees	L Dickinson I Brown (resigned 09.12.23) C R Adamson-McRae (resigned 23.07.22) C Curnow (resigned 23.07.22) J Tabley (appointed 23.07.22, resigned 31.01.23) G Glendinning (appointed 01.12.23) M Freer (appointed 22.02.24) P Stead (appointed 23.04.24)	
Company Secretary	C R Adamson-McRae	(resigned 23.07.22)

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

REFERENCE AND ADMINISTRATIVE INFORMATION (Continued)

Chief Executive Officer	H Whyman
Independent Examiner	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees/directors on 30 July 2024 and signed on their behalf by:

L Dickinson
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAIN – Taking Autism Personally**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 June 2023 which are set out on pages 6 to 19.

Responsibilities and Basis of Report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination and would draw attention to the matter referred to in note 21 to the accounts. The underlying books and records for the current and previous years were not sufficient to enable me to conclude that, in all material respects:

1. Accounting records were kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts accord with those records.

Subject to the above, I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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).

Having regard to the fundamental nature of my concerns at 1 and 2 above, the accounts have been compiled, and comparative figures restated where necessary, based on my examination of available underlying books and records, and discussions with the trustees/directors, the Chief Executive Officer and the charitable company's external advisers.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 30 July 2024

JL/AJW

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2023
(including Summary Income and Expenditure Account)**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
			Restated		Restated		Restated
		£	£	£	£	£	£
Income and endowments							
Donations and legacies	3	12,296	46,430	20,000	25,700	32,296	72,130
Charitable activities	4	716,972	694,178	-	-	716,972	694,178
Other income	5	2,100	25,000	-	-	2,100	25,000
Investment income	6	-	3	-	-	-	3
Total income		<u>731,368</u>	<u>765,611</u>	<u>20,000</u>	<u>25,700</u>	<u>751,368</u>	<u>791,311</u>
Expenditure							
Expenditure on charitable activities	7	774,122	829,552	17,411	2,000	791,533	831,552
Total expenditure		<u>774,122</u>	<u>829,552</u>	<u>17,411</u>	<u>2,000</u>	<u>791,533</u>	<u>831,552</u>
Net Income/(expenditure)		(42,754)	(63,941)	2,589	23,700	(40,165)	(40,241)
Transfers between funds		5,000	12,700	(5,000)	(12,700)	-	-
Net movement in funds	8	<u>(37,754)</u>	<u>(51,241)</u>	<u>(2,411)</u>	<u>11,000</u>	<u>(40,165)</u>	<u>(40,241)</u>
Reconciliation of funds:							
Total funds brought forward as previously stated		302,623	25,728	11,000	328,136	313,623	353,864
Prior year adjustment	21	-	328,136	-	(328,136)	-	-
Total Funds Brought Forward as restated	18	<u>302,623</u>	<u>353,864</u>	<u>11,000</u>	<u>-</u>	<u>313,623</u>	<u>353,864</u>
Total Funds Carried Forward	17 & 18	<u>264,869</u>	<u>302,623</u>	<u>8,589</u>	<u>11,000</u>	<u>273,458</u>	<u>313,623</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

MAIN – Taking Autism Personally
(A Company Limited by Guarantee)
(Company registration number 04809912)

BALANCE SHEET
YEAR ENDED 28 JUNE 2023

		2023	2022
	Notes	£	Restated £
Fixed assets			
Tangible fixed assets	13	476,594	482,064
Current assets			
Debtors	14	119,817	134,406
Cash at bank and in hand		10,868	12,432
		-----	-----
Creditors: amounts falling due within one year	15	130,685 (132,036)	146,838 (104,578)
		-----	-----
Net current assets/(liabilities)		(1,351)	42,260
		=====	=====
Total assets less current liabilities		475,243	524,324
Creditors: amounts falling due after more than one year	16	(201,785)	(210,701)
		-----	-----
Net assets		273,458	313,623
		=====	=====
Funds of the charity	17 & 18		
Restricted funds		8,589	11,000
Unrestricted funds		264,869	302,623
		-----	-----
Total charity funds		273,458	313,623
		=====	=====

For the year ended 28 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 30 July 2024 and signed on behalf of the board by:

L Dickinson
Chair of Trustees

**MAIN – Taking Autism Personally
(Company Limited by Guarantee)**

**STATEMENT OF CASH FLOW
YEAR ENDED 28 JUNE 2023**

		2023	2022
	Notes	£	Restated £
Cash flow from operating activities	19	33,878 =====	55,767 =====
Cash flow from investing activities			
Purchase of tangible fixed assets		(15,466)	(76,271)
Interest received		-	3
		-----	-----
Net cash flow from investing activities		(15,466) =====	(76,268) =====
Cash flow from financing activities			
Mortgage repayments		(16,888)	(16,382)
Bounce back loan repayments		(3,088)	(2,574)
		-----	-----
Net cash flow from financing activities		(19,976) =====	(18,956) =====
Net increase/(decrease) in cash and cash equivalents		(1,564)	(39,457)
Cash and cash equivalents at start of year		12,432 -----	51,889 -----
Cash and cash equivalents at end of year		10,868 =====	12,432 =====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023**

1. ACCOUNTING POLICIES

General Information and Basis of Preparation

MAIN – Taking Autism Personally is a private company, limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 3 of these financial statements. The nature of the charity's operations and principal activities are to promote and protect the physical and mental health of those affected by autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity, and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings within the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023**

1. ACCOUNTING POLICIES (continued)

Resources Expended (continued)

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fund Accounting

Unrestricted general funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

Tangible Assets and Depreciation

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to the extent that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Motor vehicles	- 25% reducing balance
Equipment	- 25% straight line

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

1. ACCOUNTING POLICIES (continued)

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.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting period in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

2. LEGAL STATUS OF THE CHARITY

The charity is a private company limited by guarantee, registered in England and Wales, and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
		Restated		Restated		Restated
	£	£	£	£	£	£
Grants	5,000	36,546	20,000	25,700	25,000	62,246
Donations	7,296	9,884	-	-	7,296	9,884
	12,296	46,430	20,000	25,700	32,296	72,130
	=====	=====	=====	=====	=====	=====

4. CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
		Restated		Restated		Restated
	£	£	£	£	£	£
Clubs and activities	218,490	216,821	-	-	218,490	216,821
Personal assistant for care support	306,884	313,642	-	-	306,884	313,642
Post diagnosis support service	177,335	141,084	-	-	177,335	141,084
Alternative education	14,263	22,631	-	-	14,263	22,631
	716,972	694,178	-	-	716,972	694,178
	=====	=====	=====	=====	=====	=====

5. OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
		Restated		Restated		Restated
	£	£	£	£	£	£
Insurance Claim	-	25,000	-	-	-	25,000
Court restitution	2,100	-	-	-	2,100	-
	2,100	25,000	-	-	2,100	25,000
	=====	=====	=====	=====	=====	=====

6. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
		Restated		Restated		Restated
	£	£	£	£	£	£
Bank interest	-	3	-	-	-	3
	=====	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

Costs directly allocated to activities	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
		£	£	£	£	£	£
Clubs and activities	Direct	2,149	12,881	6,000	-	8,149	12,881
Clubs and activities venue hire	Direct	9,525	14,623	-	-	9,525	14,623
Staff payroll costs	Direct	446,582	580,077	-	2,000	446,582	582,077
Staff training	Floor area	5,264	1,950	-	-	5,264	1,950
Transport, travelling and team resources	Floor area	10,935	17,047	-	-	10,935	17,047
Building maintenance	Floor area	-	700	-	-	-	700
Other premises costs	Floor area	22,483	16,074	-	-	22,483	16,074
Rent	Floor area	7,660	14,862	-	-	7,660	14,862
Office and administration	Floor area	13,643	12,421	-	-	13,643	12,421
Software and IT expenditure	Floor area	10,030	9,309	-	-	10,030	9,309
Media and marketing	Floor area	256	7,593	-	-	256	7,593
Building and business insurance	Floor area	3,480	5,375	-	-	3,480	5,375
Minibus insurance	Direct	886	1,151	-	-	886	1,151
Interest	Floor area	8,117	6,697	-	-	8,117	6,697
Legal and professional expenses	Direct	5,843	17,890	-	-	5,843	17,890
Depreciation	Floor area/direct	16,198	13,510	-	-	16,198	13,510
Sales ledger adjustments	Direct	24,802	(17,924)	-	-	24,802	(17,924)
Fundraising	Direct	127	-	-	-	127	-
Other miscellaneous expenses	Direct	914	5,645	-	-	914	5,645
Support costs	See below	119,943	80,051	11,411	-	131,354	80,051
Governance costs	See below	65,285	29,620	-	-	65,285	29,620
		<u>774,122</u>	<u>829,552</u>	<u>17,411</u>	<u>2,000</u>	<u>791,533</u>	<u>831,552</u>
		=====	=====	=====	=====	=====	=====

Support costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
		£	£	£	£	£	£
Staff payroll costs	Direct	87,445	45,374	-	-	87,445	45,374
Staff training	Floor area	1,755	650	-	-	1,755	650
Transport, traveling and team Resources	Floor area	3,645	5,682	-	-	3,645	5,682
Building maintenance	Floor area	-	233	11,411	-	11,411	233
Other premises costs	Floor area	7,494	5,358	-	-	7,494	5,358
Rent	Floor area	2,553	4,954	-	-	2,553	4,954
Office and administration	Floor area	4,548	4,140	-	-	4,548	4,140
Software and IT expenditure	Floor area	3,343	3,103	-	-	3,343	3,103
Media and marketing	Floor area	85	2,531	-	-	85	2,531
Building and business insurance	Floor area	1,160	1,792	-	-	1,160	1,792
Interest	Floor area	2,706	2,232	-	-	2,706	2,232
Depreciation	Floor area/direct	4,738	3,622	-	-	4,738	3,622
Bank charges	Direct	471	380	-	-	471	380
		<u>119,943</u>	<u>80,051</u>	<u>11,411</u>	<u>-</u>	<u>131,354</u>	<u>80,051</u>
		=====	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
		£	£	£	£	£	£
Governance costs							
Staff payroll costs	Direct	45,400	11,414	-	-	45,400	11,414
Accountancy and independent examination services	Direct	16,200	120	-	-	16,200	120
Other accounting services	Direct	-	10,123	-	-	-	10,123
Legal and professional fees	Direct	3,685	7,963	-	-	3,685	7,963
		<u>65,285</u>	<u>29,620</u>	<u>-</u>	<u>-</u>	<u>65,285</u>	<u>29,620</u>
		=====	=====	=====	=====	=====	=====

8. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation	20,936	17,132
Independent examination and other accountancy fees:		
- external scrutiny (including under-provision re prior year £nil (2022: £120))	2,500	120
- other costs	13,700	-
	=====	=====

9. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	Restated £
Wages and salaries	548,901	604,311
Social security costs	24,051	27,579
Employer contributions to pension plans	6,475	6,975
	<u>579,427</u>	<u>638,865</u>
	=====	=====

The average head count of employees during the period was 48 (2022: 55).

The total employment benefits, including employer's pension contributions, of key management personnel were £45,400 (2022: 11,414).

No employee received employee benefits of more than £60,000 during the year (2022: None).

10. PENSION COSTS

The pension costs of £6,475 (2022: £6,975) represent payments to a group defined contribution pension scheme.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

11. TRUSTEE REMUNERATION AND EXPENSES

No trustees were remunerated in the year (2022: Nil).

12. TAXATION

As a registered charity, MAIN – Taking Autism Personally is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

13. TANGIBLE FIXED ASSETS

	Freehold Property £	Motor Vehicles £	Equipment £	Total £
Cost				
At beginning of year	475,258	33,415	48,079	556,752
Additions	-	-	15,466	15,466
	<u>475,258</u>	<u>33,415</u>	<u>63,545</u>	<u>572,218</u>
Depreciation				
At beginning of year	18,348	25,485	30,855	74,688
Charge for the period	9,505	1,982	9,449	20,936
	<u>27,853</u>	<u>27,467</u>	<u>40,304</u>	<u>95,624</u>
Net Book Value				
At beginning of year	456,910	7,930	17,224	482,064
	<u>447,405</u>	<u>5,948</u>	<u>23,241</u>	<u>476,594</u>

Freehold Property

The freehold property at Elizabeth Terrace, Middlesbrough, was acquired at a cost of £314,780 (including fees and expenses) on 29 May 2020, with subsequent development expenditure totaling £160,478 through to 28 June 2023. The cumulative costs to date of £475,258 are being depreciated over an estimated useful life of 50 years (2% per annum straight-line), resulting in a depreciated cost of £447,405 at 28 June 2023. Further capital improvements and renovations are envisaged before the entire property is operational, at which point the directors/trustees intend to carry out an impairment review, having regard to estimates of the then market value, useful life and expected residual value.

14. DEBTORS

	2023 £	2022 Restated £
Trade debtors	114,209	129,374
Prepayments and accrued income	5,608	5,032
	<u>119,817</u>	<u>134,406</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 Restated £
Bank loans and overdrafts	16,841	13,078
Trade creditors	9,646	57,913
Accruals and deferred income	21,593	1,470
Social security and other taxes	83,956	32,117
	<u>132,036</u>	<u>104,578</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022 Restated
	£	£
Bank loans and overdrafts	201,785	210,701
	=====	=====

The bank mortgage loan totalling £200,738 (2022: £208,588) is secured by a legal charge over the freehold property at Elizabeth Terrace, Middlesbrough.

The above loan is repayable by instalments and includes £167,643 (2022: £175,432) which falls due after more than five years. The loan was advanced in May 2020 at an interest rate margin of 3.75% and a fixed rate premium of 0.15% (total 3.9%) over bank base rate, giving an effective rate of 4.0% at 28 June 2022 and 8.5% at 28 June 2023.

The current fixed rate of 8.5% is due for review in May 2028 and the interest rate margin in May 2030.

The loan is repayable over a 20 year term from May 2020 to May 2040.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	476,594	-	476,594
Other net current liabilities	(9,940)	8,589	(1,351)
Long term liabilities	(201,785)	-	(201,785)
	264,869	8,589	273,458
	=====	=====	=====

18. STATEMENT OF FUNDS

	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
2023					
Unrestricted Funds:					
General	302,623	731,368	(774,122)	5,000	264,869
	-----	-----	-----	-----	-----
Restricted Funds:					
Laptops	5,000	-	-	(5,000)	-
Excursions	5,000	-	(5,000)	-	-
Sensory toys	1,000	-	(1,000)	-	-
Building renovation	-	20,000	(11,411)	-	8,589
	-----	-----	-----	-----	-----
	11,000	20,000	(17,411)	(5,000)	8,589
	-----	-----	-----	-----	-----
Total Funds	313,623	751,368	(791,533)	-	273,458
	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

18. STATEMENT OF FUNDS (continued)

	At Beginning of Year £	Prior Year Adjustment £	Income £	Expenditure £	Transfers £	At End of Year £
2022						
Unrestricted Funds:						
General	25,728	328,136	765,611	(829,552)	12,700	302,623
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted Funds:						
Overall project costs	328,136	(328,136)	-	-	-	-
Gardening and fencing work	-	-	2,700	-	(2,700)	-
Laptops	-	-	5,000	-	-	5,000
Excursions	-	-	5,000	-	-	5,000
Sensory toys	-	-	1,000	-	-	1,000
Building renovation	-	-	10,000	-	(10,000)	-
Salaries and marketing	-	-	2,000	(2,000)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	328,136	(328,136)	25,700	(2,000)	(12,700)	11,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	<u>353,864</u>	<u>-</u>	<u>791,311</u>	<u>(831,552)</u>	<u>-</u>	<u>313,623</u>

Restricted Funds:

Gardening and fencing work – Darlington Building Society provided funding of £2,700 to enable us to develop the outside raised beds and fenced area.

Laptops – Tees Valley Community Foundation provided funding of £5,000 to purchase laptops and screens.

Excursions – Durham County Community Foundation provided funding of £5,000 to enable us to take children/young people on excursions and trips.

Sensory Toys – Teesside Charity golden giveaway provided funding of £1,000 to be used towards the acquisition of sensory toys for our lending library.

Building renovation – Middlesbrough Borough Council provided funding of £10,000 and Teesside Family Foundation a further £20,000 to develop areas within The Finlay Cooper Centre.

Salaries and marketing – Arnold Clarke provided funding of £2,000 to be used towards staff salary and marketing costs.

19. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 Restated £
Net income/(expenditure) for year	(40,165)	(40,241)
Interest receivable	-	(3)
Loan interest payable	9,305	8,911
Depreciation	20,936	17,132
Decrease/(increase) in debtors	14,589	13,784
Increase/(decrease) in creditors	29,213	56,184
	<u> </u>	<u> </u>
Net cash flow from operating activities	<u>33,878</u>	<u>55,767</u>

**MAIN – Taking Autism Personally
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

20 ANALYSIS OF CHANGES IN NET DEBT

	At beginning of year £	Cashflows £	At end of year £
Cash at bank and in hand	12,432	(1,564)	10,868
Debt due within one year	13,078	3,763	16,841
Debt due after one year	210,701	(8,916)	201,785
	-----	-----	-----
	236,211	(6,717)	229,494
	=====	=====	=====

21 PRIOR YEAR ADJUSTMENT AND RESTATEMENT OF COMPARATIVE FIGURES

Due to some deficiencies within the previous internal finance team, errors were made and insufficient records were maintained in relation to the analysis and allocation of restricted and unrestricted income and expenditure through to 28 June 2022. The required corrections have therefore been made, and comparative figures amended accordingly, by means of a prior year adjustment within these accounts.

MAIN - TAKING AUTISM PERSONALLY

England & Wales - Charity number 1116884

Accounts



MAIN – Taking Autism Personally

Company Limited by Guarantee

Annual Report

Unaudited Financial Statements

30 June 2022

Company Registration Number: 04809912

Charity Registration number: 1116884

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MAIN – Taking Autism Personally

Company Limited by Guarantee

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Trustee's Report (Incorporating the Director's report)

Period from 1 July 2021 to 28 June 2022

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements for the charity for the period end 30 June 2022.

Reference and administrative details

Registered charity name	MAIN – Taking Autism Personally
Company registration number	04809912
Charity registration number	1116884
Principle office and registered office	The Finlay Cooper Centre, Elizabeth Terrace, Middlesbrough, TS3 6EN
The Trustees	I. Brown (Appointed 23 March 2022) L. Dickinson (Appointed 14 October 2022)

Structure, governance, and management

Constitution

Main Taking Autism Personally is a charity limited by guarantee and it is governed by its Memorandum and Articles of Association, which were amended on 15th September 2011.

On 24 June 2013 the charity changed its name from The Main Project to MAIN - Taking Autism personally. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10.00.

Trustees provide strategic direction for the charity and work with the charity management team to ensure its effective operation.

Method of Appointment or election of Trustees

The Trustees are always keen to appoint and to pro-actively support new Trustees who will bring relevant expertise and commitment so that we continue to have a balanced and effective trustee board, and a well governed charity.

Trustees are elected at general meetings by the Board members. Alternatively, new Trustees may also be appointed by the Trustees, but such appointments are effective only until the next AGM when they are then subject to confirmation by Board members.

More details of the rules governing appointment, resignation and removal of Trustees are included in the Articles of Association.

Original structure and decision making process

We purchased (with a mortgage) a property in North Ormesby, Middlesbrough in June 2020 which will allow us to provide our services from our own building.

In recognition of a donation from the Finlay Cooper Fund of £100k we have named this building the Finlay Cooper Centre.

In April 2022 Trustees appointed Chief Executive Officer and Chief Financial Officer who will form Senior Leadership Team (SLT) to provide strategic direction to charity. In 2022 SLT started to review process to identify a specific need to reshape the service provision that offers, redirect and redefine the organisation in order to ensure that MAIN is both – viable and for purpose, with an initial focus in the following areas:

- Developing and building a more resilient workforce,
- Maximising the potential of the services that are offered and how these are supported,
- Enhancing productivity and accountability,
- Promoting a more holistic service that works in the best interest of not only the children and young people that MAIN support, but also our employees.

Results of review process SLT proposed to restructure whole organisation. Trustees and Senior Leadership Team have engaged external HR Company (SHR International Group) to assist in enabling the SLT to follow due diligence and transparency and to promote an open dialogue for and between all levels of the teams and service users throughout the development process.

With these goals in mind there will necessarily come change to the staffing position as the organisation will require appropriate support in order to function correctly and efficiently. Restructure will be fully implemented by end of the next financial year (June 30th, 2023).

The charity's aims are:

- To promote and protect the physical and mental health of those affected by autistic spectrum disorders and other disabilities and associated mental health needs through the

provision of support, practical advice, and provision of facilities for education, work and recreation.

- To advance the education of the public in all areas relating to autistic spectrum disorders and other disabilities and associated mental health needs.
- Ensuring our work, Delivers our aims.

Strategic Report

The following sections for achievements and performance and financial review form the strategic report charity.

Achievements and Performance

MAIN provides a range of services for children and adults, throughout the North-East. All staff are highly trained and are acutely aware of the needs of our young people.

MAIN provides a Personal Assistant Service (P.A.) which enables a child / young person to access community-based social opportunities with the support of one of our highly skilled and experienced staff.

The purpose of this service is to increase expectations and life chances by encouraging and building:

- Confidence's,
- Improve health and mental wellbeing,
- Provide opportunities for independence,
- Support our young people in reaching their full potential.

As a result of using our Personal Assistant (P.A.), our young people / adults are less likely to be dependent on social care and health care services and are more likely to THRIVE.

MAIN promotes a person-centred-approach to all of our services making the 'best match' of staff to child / adult; in order to ensure that we foster positive and supportive relationships to enable positive outcomes for all. The needs of the individual are always our priority.

MAIN provides a Post Diagnostic Support Services which enables adults to access community-based social opportunities with the support highly skilled and experienced staff.

Link Provision with Existing Services

- Autism Team
 - The team facilitating the formal diagnosis of referred individuals could be supported in developing a more formalised and supportive pathway. Feedback from those discharged from the diagnosis service state there is a lack of continuity of care or support from the beginning of the diagnosis pathway to the provision for MAIN P.D.S.S.
- Co-morbidities
 - Autism Spectrum Disorder is often associated with these five common co-morbidities of the diagnosis. Children and adults who have Autism may have one or more additional medical or mental health diagnosis that makes treatment more challenging. Understanding these five common co-morbidities of Autism helps to provide the best possible –
 - Food Allergies and Sensitivities
 - Gastrointestinal Problems
 - Ear Infections
 - Seizures
 - Mental Health Disorders
 - Many individuals referred to P.D.S.S. have co-diagnoses, for example A.D.H.D. or O.C.D. There is an identified need to develop an umbrella of support to engage and interlink with as many providers as possible, this includes, but is not limitless to NHS provision, Mental Health and other Charitable Groups.
- Adult Mental Health Services
 - County Durham Mental Health Alliance.
 - All of the partner organisations refer directly into MAIN P.D.S.S.; there is a need to have a more joined up approach with all Alliance Members about what they can expect from MAIN P.D.S.S., with defined pathways, this will provide a more effective and collaborative working service.

- MAIN has, evidenced demand that there is additional need in provisions within service, to provide long-term mental health and wellbeing support.
 - Ongoing mental health checks, crisis intervention and high levels of safeguarding concerns.
 - Individuals are often discharged from adult or children's services without formal engagement of MAIN P.D.S.S. provision within the formulation of an individual's discharge plan. This leads to inaccurate or incomplete assumptions over the intensiveness of support under the excising MAIN P.D.S.S. provision.
 - Waiting times to access MAIN P.D.S.S. can lead to a period of several months of unsupported transition from Mental Health Services. This may lead to large numbers of individuals experiencing a deterioration or breakdown in their Mental Health.
- Present Provision of MAIN P.D.S.S. -
 - MAIN P.D.S.S. is funded, to provide individuals with up to 8 hours support, from managing social anxieties pertaining to autism, regulating emotions and developing communication and social skills.
 - Most individuals who are referred to the service have long standing diagnoses of depression and anxiety; in many cases this is managed at a G.P. level. There is a clear link between the diagnoses of Autism and that of Depression and Anxiety.
 - Stronger links need to be formed with existing NHS provisions so that Autistic individuals can be enabled and supported to engage successfully.
 - Formal mental health provision could be part of the offer from MAIN P.D.S.S. service, this will support individuals with their Autism and their Mental Health holistically.
- Schools, Colleges and Universities.
 - Demonstrable demand from colleges and universities for MAIN P.D.S.S. support around accessing and maintaining placements.
 - Connect with learning institutions to expand awareness of universities support. Support at present is retro-active, only after a problem manifests and the

placement has started to breakdown, only at this point do the professionals contact MAIN.

- Most referrals are received from the learning provider after studies have commenced. Currently university learners are not eligible for P.D.S.S. input in advance to the commencement of their studies due to geographical eligibility boundaries.
- Pro-active support could assist with the formulation of the placement to advise on adjustments and dispense professional guidance to the learning institution in advance to the commencement of studies.
- Partnerships with learning providers could be established in order to facilitate these transitions. Initial contact with Durham University has revealed a demand for support and guidance regarding this issue.
- Current Identified needs
 - Reported shortage for P.A. assistance through direct payment award. Availability of Autism focussed support is very difficult to source county-wide.
 - Provision gaps in, social opportunities for children and young people. Similar gaps in short-term rest bite provision. This could be answered through the clubs and groups model employed by MAIN's Teesside Services.
- Darlington L.A.
 - Regular referrals received from non-eligible areas. Scope and need for P.D.S.S. expansion to the independent L.A.
- CAMHS
 - P.D.S.S. referral after diagnosis. Feedback reveals lack of continuity of care during transfer of services. Often with long periods of service non-engagement, resulting in self-referrals.
 - Partnership and joint working within the transition of service period would greatly improve the likelihood of client engagement within P.D.S.S. In turn this would improve experiences of support from CAMHS and P.D.S.S. services.
- Criminal Justice system
 - Demand for appropriate adult representation within this system as identified by the national autism strategy 2021-2026.
 - P.D.S.S. has engaged in the provision for extended support to individuals navigating the criminal justice system.
 - Areas that have demonstrated demand for service interaction -
 - Prison Services

- Probation Services
- Police / Custodial / Court and Judicial

MAIN has secured continued support services from local authorities, such as Middlesbrough Borough Council, Redcar & Cleveland Borough Council, Stockton Borough Council, and Durham County Council.

Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements- Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Review of Activities

The services we deliver (listed above) are valued very highly, with positive feedback from beneficiaries. New services have been developed in very close consultation with service users and the local community, in response to clearly expressed needs.

Investment Policy and Performance

The charity has operated with limited reserves and all funds are held in current accounts The Memorandum and Articles of Association permit the Trustees to make any investment as they see fit.

Financial Review

Reserves Policy

The charity has remained in credit at the bank throughout another year and has a small reserve pot. We retain the long-term goal of having 6 months core operating costs in free reserves, in addition to clearly identifying resources which are committed to commissioned pieces of work or dedicated to other specific projects.

Results

The results for the year are shown in the Statement of Financial Activities. The charity has remained sustainable footing.

Principal Funding Sources

The charity relies on donations from individuals and from other charitable organisations, income from local authorities and charges to course participants and service users for a variety of activities.

Plans for Future

- Complete the refurbishment and transition of services to the Finlay Cooper Centre.
- To actively seek new members to the Board of Trustees to strengthen our Governance position.
- To publish an updated Strategic Business Plan.
- To work with Local Authorities to organise an annual event to celebrate World Autism Day
- To work with Local Authorities to gain long and short-term contracts.
- To increase our Personal Support Assistant service
- To continue our training courses which are Care Act compliant. To seek funding to continue and refresh the Post Diagnostic Support Service in County Durham 2024.

- To seek and increase services with NHS.

Financial Instruments

The entity does not hold financial instruments.

Other additional information

The Trustees consider that they have complied with their duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

For the period ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

- The members (Trustees) have not required the company to obtain an audit of its financial statements for the period in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The trustees annual report, the strategic report, and financial statements were approved on 27th March 2023 and signed on behalf of the board of trustees by **I. Brown**, Chair of Trustees.

Statement of Financial Activities

Statement of Financial Activities includes 'Income and Expenditure Account' all gains and losses recognised in the year - period from 1 July 2021 to 30 June 2022.

All income and expenditure derive from continuing activities.

2022	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2021
Income and endowments					
Donations and legacies	5	£83,682	-	£83,682	-
Charitable activities	6	£725,213	-	£725,213	£661,657
Other trading activities	7	-	£13,700	£13,700	£171,163
Investment income	8	-	-	-	£5
Total Income		£808,895	£13,700	£822,595	£832,825
Expenditure					
Expenditure on charitable activities	9,10,11	£(887,031)	£(13,700)	£(900,731)	£(889,064)
Total Expenditure		£ (887,031)	£ (13,700)	£ (900,731)	£ (889,064)
Net (expenditure)/income and net movement in funds		£(78,136)	-	£(82,692)	£(56,239)
Reconciliation of funds					
Total funds brought forward		£25,728	£328,136	£353,864	£410,103
Total funds carried forward		£ (52,408)	£328,136	£271,172	£353,864

Statement of Financial Position

Statement of Financial Position 'Balance Sheet' period 1 July 2021 to June 30 June 2022.

	Note	2022	2021
Fixed Assets			
Tangible fixed assets	13	£360,717	£422,925
Total Fixed Assets		£360,717	£422,925
Current Assets			
Debtors	14	£12,201	£148,190
Cash at bank and in hand		£62,687	£51,889
Total Current Assets		£74,888	£200,079
Creditors: amounts falling due within one year	15	£107,477	£48,710
Net Current Assets		£ (32,589)	£159,369
Total assets less current liabilities		£328,128	£574,294
Creditors: amount falling due after more than one year	16	£220,793	£220,430
Net Assets		£107,335	£353,864
Funds of the charity			
Restricted Funds	17	£328,136	£328,136
Unrestricted Funds	17	£(52,408)	£25,728
Total Charity Funds		£275,728	£353,864

Statement of Cash Flows

Statement of Cash Flows from period 1 July 2021 to 30 June 2022.

	2022	2021
Cash flows from operating activities		
Net (expenditure)/income	£(78,135)	£(56,239)
Adjustments for:		
Debtors	£(3475)	£45,012
Advance Payment to employees	-	-
Reconciliation Account	£80	-
Depreciation of tangible fixed assets	£5,692	£15,584
Creditors	£7,349	£8,191
Other Current Liabilities	£(272)	£3,964
Net Wages	£14,745	-
Student Loan Liabilities	£983	-
Nest Pension Liabilities	£718	-
HMRC Tax Liabilities	£35,267	-
Tax Deductions		-
Total Adjustments	£61,087	£72,751
Net Cash Provided by operating activities	£(17,048)	£16,512
Investing activities		
Machinery & Equipment's	£(16,717)	£(100,173)
Net cash (used in)/from Investing activities	£(16,717)	£(100,173)
Financing activities		
Mortgage	£(7,779)	£13,134
Vehicle Lease	-	-
HSBC Bounce Back Loan	£(2,292)	£(13,286)
Net cash (used in)/from financing activities	£(10,072)	£(152)
Net decrease in cash and cash equivalents	£(43,837)	£83,813
Cash and cash equivalents at beginning of period	£106,525	£135,702
Cash and cash equivalents at end of period	£62,687	£51,889

Notes to the Financial Statements

From period 1 July 2021 to 30 June 2022

Note 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Finlay Cooper Centre, Elizabeth Terrace, Middlesbrough, TS3 6EN.

Note 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

Note 3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfied the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably,
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor, or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods,
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life. Below mentioned formula will be used for calculation of depreciation.

$$\text{Depreciation} = \frac{\text{Total value} - \text{Salvage Value}}{\text{Useful Life}}$$

No	Assets	Date Of Purchase	Value	Useful Life (In Years)	Total Depreciation (Till 30/06/2022)	Value After Depreciation (Till 30/06/2022)
1	Minibus	30/08/2017	£46, 296.00	10	£23,148.00	£23,148.00
2	Smart Television	20/01/2022	£4, 603.80	5	£424.68	£4,179.12
3	Access System	23/03/2023	£7, 410.00	5	£370.50	£7,039.50
4	Fire Alarm System	23/03/2023	£10, 000.00	10	£249.99	£9,750.01

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest

identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination in, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Finance leases and hire purchase contracts.

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period to produce a constant rate of interest on the remaining balance of the liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans.

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Note 4. Limited by guarantee

The charitable company is limited by guarantee and accordingly does not have a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Note 5. Donations and legacies

2022	Unrestricted Funds	Restricted Funds	Total Funds
Donations	£8,110	-	£8,110
Grants	£75,572	-	£75,572
Total	£83,682	-	£83,682

2021	Unrestricted Funds	Restricted Funds	Total Funds
Donations	-	£22,500	£22,500
Grants	-	-	-
Total	-	£22,500	£22,500

Note 6. Charitable Activities

2022	Unrestricted Funds	Restricted Funds	Total Funds
Training Services	-	-	-
Social Clubs and Activities	-	-	-
Short-Breaks	-	-	-
PA Support	£188,228	-	£188,228
Middlesbrough Contract	£133,144	-	£133,144
Redcar Contract	£111,259	-	£111,259
Durham Contract	£152,841	-	£152,841
Stockton Contract	£139,741	-	£139,741
Total	£725,213	-	£725,213

2021	Unrestricted Funds	Restricted Funds	Total Funds
Training Services	-	£(1,200)	£(1,200)
Social Clubs and Activities	£(405)	£178,552	£178,147
Short-Breaks	-	£30,617	£30,617
PA Support	-	£297,330	£297,330
Middlesbrough Contract	-	£7,839	£ 7,839
Redcar Contract	-	£7,840	£7,840
Durham Contract	-	£141,084	£141,084
Total	£(405)	£662,026	£661,657

Note 7. Other Trading Activities

	2022	2021
Fundraising Income	-	-
Miscellaneous Income	£13,700	-
Total	£13,700	-

Note 8. Investment Income

	2022	2021
Bank Interest Receivable	-	£5

Note 9. Expenditure on charitable activities by fund type

2022	Unrestricted Funds	Restricted Funds	Total Funds
Promotion and protection of the health of those effected by autistic spectrum disorders and other disabilities	£680,436	£13,700	£694,136
Support Costs	£206,595	-	£206,595
Total	£887,031	£13,700	£900,731

2021	Unrestricted Funds	Restricted Funds	Total Funds
Promotion and protection of the health of those effected by autistic spectrum disorders and other disabilities	£128,932	£745,719	£874,651
Support Costs	£14,413	-	£14,413
Total	£143,345	£745,719	£889,064

Note 10. Depreciation

Net Income is stated after charging/(crediting):

Depreciation of tangible assets	2022	2021
	£5,692	-

Note 11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
Wages and salaries	£620,022	£551,606
National Insurance Costs	£32,020	£24,588
Employer contributions to pension plans	£8,558	£6,731
Total	£660,600	£582,925

The average head count of employees during the year was 49 (2021: 53). The average number of full-time equivalents during the year is analysed as follows:

	2022	2021
PA/Facilitator's	42	46
Administration Staff	3	3
Management	4	4
Total	49	53

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Note 12. Trustee remuneration and expenses

No trustees were remunerated in the year 2022 (2021: Nil).

Note 13. Tangible Fixed Assets

Cost	Motor Vehicles	Equipment	Freehold Property	Total
At 1 July 2021	£33,415	£31,363	£415,704	£480,482
Additions	-	-	-	-
At 30 June 2022	£46,296	£31,771	£315,217	£393,284

Depreciation	Motor Vehicles	Equipment	Freehold Property	Total
At 1 July 2021	£22,842	£25,872	£8,843	£57,557
Charge for the year	£23,148	£9,418	£91,644	£124,210
At 30 June 2022	£45,990	£35,290	£100,487	£181,767

Carrying Amount	Motor Vehicles	Equipment	Freehold Property	Total
At 30 June 2021	£10,573	£5,491	£406,861	£422,925
At 30 June 2022	£23,148	£22,352	£315,217	£360,717

Note 14. Trade and other receivables

Trade and other receivables	2022	2021
(Debtors)	£12,201	£148,190

Note 15. Trade and other payables falling due withing one year

Creditors: amounts falling due within one year

	2022	2021
Trade and other payables (Creditors)	£51,143	£25,410
Accruals and deferred income	-	£8,322
Tax Liabilities	£39,906	£3,277
Obligations under finance leases and hire purchase contracts	-	-
Other Creditors	£16,428	£11,701
Total	£107,477	£48,710

Note 16. Trade and other payables falling due after more than one year

Creditors: amounts falling due after more than one year

	2022	2021
Obligations under finance leases and hire purchase contracts	£220,793	£220,430

Note 17. Analysis of charitable funds

Restricted Funds

The purpose of all restricted funds was to provide the general services and activities of the charity.

Restricted Funds	At 1 st July 2021	Income	Expenditure	At 30 th June 2022
	£328,136	£13,700	£ (13,700)	£328,136

Unrestricted Funds

The purpose of all Unrestricted funds was to provide the general services and activities of the charity.

Unrestricted Funds	At 1 st July 2021	Income	Expenditure	At 30 th June 2022
	£25,728	£808,895	£ (887,031)	£ (52,408)

MAIN – Taking Autism Personally

Company Limited by Guarantee

The End

MAIN - TAKING AUTISM PERSONALLY

England & Wales - Charity number 1116884

Accounts

COMPANY REGISTRATION NUMBER: 04809912

CHARITY REGISTRATION NUMBER: 1116884

**MAIN - Taking Autism Personally
Company Limited by Guarantee
Unaudited Financial Statements
28 June 2021**

CHIPCHASE MANNERS

Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

MAIN - Taking Autism Personally

Company Limited by Guarantee

Financial Statements

Period from 1 July 2020 to 28 June 2021

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MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period from 1 July 2020 to 28 June 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 28 June 2021.

Reference and administrative details

Registered charity name MAIN - Taking Autism Personally
Charity registration number 1116884
Company registration number 04809912
Principal office and registered office The Finlay Cooper Centre
Elizabeth Terrace
Middlesbrough
TS3 6EN

The trustees

V Jaques	(Resigned 2 October 2020)
C R Adamson-McRae	(Appointed 2 October 2020)
	(Served from 2 October 2020 to 24 June 2021)
L S C Li Sheung Ying	
C Curnow	
I Brown	(Appointed 23 March 2022)
E Allinson	(Resigned 5 January 2022)
L Dickinson	(Appointed 14 October 2021)
	(Served from 2 October 2020 to 13 January 2021)
L Myer	(Served from 2 October 2020 to 8 January 2021)
S Wang	(Served from 2 October 2020 to 8 January 2021)
G S Marshall	(Served from 2 October 2020 to 8 January 2021)
J C Ingall	(Served from 2 October 2020 to 8 January 2021)
J McPartlin	(Served from 2 October 2020 to 8 January 2021)
R V Gliese	(Served from 2 October 2020 to 11 January 2021)
D R A Harrison	

Company secretary C R Adamson-McRae

Independent examiner Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 July 2020 to 28 June 2021

Structure, governance and management

CONSTITUTION

Main - Taking Autism Personally - is a charity limited by guarantee and it is governed by its Memorandum and Articles of Association, which were amended on 15th September 2011. On 24 June 2013 the charity changed its name from The Main Project to MAIN - Taking Autism personally. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10.00. Trustees provide strategic direction for the charity and work with the charity's Manager to ensure its effective operation.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are always keen to appoint and to pro-actively support new Trustees who will bring relevant expertise and commitment so that we continue to have a balanced and effective trustee board, and a well governed and effective charity. Trustees are elected at general meetings by the Board members. Alternatively, new Trustees may also be appointed by the Trustees, but such appointments are effective only until the next AGM when they are then subject to confirmation by Board members. More details of the rules governing appointment, resignation and removal of Trustees are included in the Articles of Association.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 July 2020 to 28 June 2021

Objectives and activities

ORGANISATIONAL STRUCTURE AND DECISION MAKING

We purchased (with a mortgage) a property in North Ormesby, Middlesbrough in DD June 2020 which will allow us to provide our services from our own building. In recognition of a donation from the Finlay Cooper Fund of £100k, we have named this building the Finlay Cooper Centre.

The charity's aims are:

- To promote and protect the physical and mental health of those affected by autistic spectrum disorders and other disabilities and associated mental health needs through the provision of support, practical advice and provision of facilities for education, work and recreation
- To advance the education of the general public in all areas relating to autistic spectrum disorders and other disabilities and associated mental health needs.

ENSURING OUR WORK DELIVERS OUR AIMS

The charity has continued to offer:

Specialist After school provision for children aged 5 - 19

Social Clubs for Children aged 5 - 10 & 11 - 18

Creative Clubs for Children aged 5-10 & 11 - 18

Tweens and teens group aged 11-18

Adult Social Club aged 18 - 30

Youth Group for 8 - 25 year olds

Inbetweeners group, a transitional service for young people aged 18 - 25 who may find the adult group activities too challenging

Come Dine with MAIN

Holiday Playschemes

Home visits and assessments

Volunteering opportunities

Seminars, conferences and training courses

A specialist Personal Support Assistant service

Post Diagnostic Support in Co Durham

MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 July 2020 to 28 June 2021

Education provision

Provision of an up to date website

Membership of two BNI groups (Business Networking International)

Our public profile was maintained with participation in numerous events around Teesside and County Durham, positive coverage in the local media, the website linked to clearer branding, and a popular online social networking presence. Our branding now reflects the fact that we are pan-disability in many areas of our work, dependent on contracts, and our branding now takes this into account.

The Trustees consider that they have complied with their duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

GOING CONCERN

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

REVIEW OF ACTIVITIES

The services we deliver (listed above) are valued very highly, with positive feedback from beneficiaries. New services have been developed in very close consultation with service users and the local community, in response to clearly expressed needs.

INVESTMENT POLICY AND PERFORMANCE

The charity has operated with limited reserves and all funds are held in current accounts. The Memorandum and Articles of Association permit the Trustees to make any investment as they see fit.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 July 2020 to 28 June 2021

Financial review

RESERVES POLICY

The charity has remained in credit at the bank throughout another year, and has a small reserve pot. We retain the long term goal of having 6 months core operating costs in free reserves, in addition to clearly identifying resources which are committed to commissioned pieces of work or dedicated to other specific projects.

RESULTS

The results for the year are shown in the Statement of Financial Activities. The charity has remained on a sustainable footing.

PRINCIPAL FUNDING SOURCES

The charity relies on donations from individuals and from other charitable organisations, income from local authorities and charges to course participants and service users for a variety of activities.

Plans for future periods

Complete the refurbishment and transition of services to the Finlay Cooper Centre.

To actively seek new members to the Board of Trustees to strengthen our Governance position.

To publish an updated Business Plan.

To work with Local Authorities to organise an annual event to celebrate World Autism Day.

To work with Local Authorities to gain long and short-term contracts.

To increase our Personal Support Assistant service.

To continue our training courses which are Care Act compliant.

To seek funding to continue and refresh the Post Diagnostic service in County Durham 2021.

To maximise the use of our own minibus.

To gain additional community space for our short break services.

Financial Instruments

The entity does not hold financial instruments.

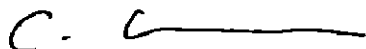
MAIN - Taking Autism Personally

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 July 2020 to 28 June 2021

The trustees' annual report and the strategic report were approved on 1. 6. 22..... and signed on behalf of the board of trustees by:



C Curnow
Chair of Trustees

MAIN - Taking Autism Personally

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of MAIN - Taking Autism Personally

Period from 1 July 2020 to 28 June 2021

I report to the trustees on my examination of the financial statements of MAIN - Taking Autism Personally ('the charity') for the period ended 28 June 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

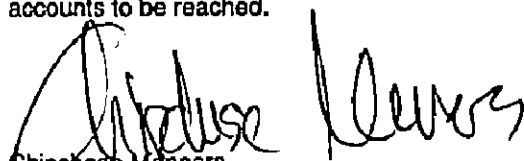
MAIN - Taking Autism Personally

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of MAIN - Taking Autism Personally *(continued)*

Period from 1 July 2020 to 28 June 2021

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.



Chipchase Manners
Independent Examiner

384 Linthorpe Road
Middlesbrough
TS5 6HA

MAIN - Taking Autism Personally

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 1 July 2020 to 28 June 2021

		Period from 1 Jul 20 to 28 Jun 21			Year to 30 Jun 20
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	–	–	22,500
Charitable activities	6	(405)	662,062	661,657	543,434
Other trading activities	7	9,660	161,503	171,163	203,013
Investment income	8	5	–	5	105
Total income		<u>9,260</u>	<u>823,565</u>	<u>832,825</u>	<u>769,052</u>
Expenditure					
Expenditure on charitable activities	9,10	(143,345)	(745,719)	(889,064)	(717,047)
Total expenditure		<u>(143,345)</u>	<u>(745,719)</u>	<u>(889,064)</u>	<u>(717,047)</u>
Net (expenditure)/income and net movement in funds		<u>(134,085)</u>	<u>77,846</u>	<u>(56,239)</u>	<u>52,005</u>
Reconciliation of funds					
Total funds brought forward		<u>159,813</u>	<u>250,290</u>	<u>410,103</u>	<u>358,098</u>
Total funds carried forward		<u>25,728</u>	<u>328,136</u>	<u>353,864</u>	<u>410,103</u>

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

The notes on pages 13 to 23 form part of these financial statements.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Statement of Financial Position

28 June 2021

	Note	28 Jun 21 £	30 Jun 20 £
Fixed assets			
Tangible fixed assets	15	422,925	338,336
Current assets			
Debtors	16	148,190	192,833
Cash at bank and in hand		<u>51,889</u>	<u>135,702</u>
		200,079	328,535
Creditors: amounts falling due within one year	17	<u>48,710</u>	<u>32,378</u>
Net current assets		151,369	296,157
Total assets less current liabilities		574,294	634,493
Creditors: amounts falling due after more than one year	18	<u>220,430</u>	<u>224,390</u>
Net assets		<u>353,864</u>	<u>410,103</u>
Funds of the charity			
Restricted funds		328,136	250,290
Unrestricted funds		<u>25,728</u>	<u>159,813</u>
Total charity funds	21	<u>353,864</u>	<u>410,103</u>

For the period ending 28 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 13 to 23 form part of these financial statements.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Statement of Financial Position *(continued)*

28 June 2021

These financial statements were approved by the board of trustees and authorised for issue on
16.22 and are signed on behalf of the board by:



C Curnow
Chair of Trustees

The notes on pages 13 to 23 form part of these financial statements.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Statement of Cash Flows

Period from 1 July 2020 to 28 June 2021

	28 Jun 21 £	30 Jun 20 £
Cash flows from operating activities		
Net (expenditure)/income	(56,239)	52,005
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	15,584	8,003
Other interest receivable and similar income	(5)	(105)
Interest payable and similar charges	22,535	5,911
Accrued expenses	3,964	24,010
<i>Changes in:</i>		
Trade and other debtors	45,012	16,580
Trade and other creditors	8,191	(594)
Cash generated from operations	39,042	105,810
Interest paid	(22,535)	(5,911)
Interest received	5	105
Net cash from operating activities	16,512	100,004
Cash flows from investing activities		
Purchase of tangible assets	(100,173)	(317,427)
Net cash used in investing activities	(100,173)	(317,427)
Cash flows from financing activities		
Proceeds from borrowings	13,134	217,731
Payments of finance lease liabilities	(13,286)	(5,992)
Net cash (used in)/from financing activities	(152)	211,739
Net decrease in cash and cash equivalents	(83,813)	(5,684)
Cash and cash equivalents at beginning of period	135,702	141,386
Cash and cash equivalents at end of period	51,889	135,702

The notes on pages 13 to 23 form part of these financial statements.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements

Period from 1 July 2020 to 28 June 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Finlay Cooper Centre, Elizabeth Terrace, Middlesbrough, TS3 6EN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfied the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Motor vehicles	- 25% reducing balance
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 July 2020 to 28 June 2021

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

4. Limited by guarantee

The charitable company is limited by guarantee and accordingly does not have a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

5. Donations and legacies

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Donations				
Keeping people connected	—	—	22,500	22,500

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Training services	—	(1,200)	(1,200)
Social clubs and activities	(405)	178,552	178,147
Short breaks	—	30,617	30,617
PA support	—	297,330	297,330
Middlesbrough SENDIASS	—	7,839	7,839
Redcar SENDIASS	—	7,840	7,840
Durham PDSS	—	141,084	141,084
	<u>(405)</u>	<u>662,062</u>	<u>661,657</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Training services	2,867	—	2,867
Social clubs and activities	10,360	131,963	142,323
Short breaks	1,845	142,084	143,929
PA support	12,762	222,500	235,262
Middlesbrough SENDIASS	—	11,432	11,432
Redcar SENDIASS	—	7,621	7,621
Durham PDSS	—	—	—
	<u>27,834</u>	<u>515,600</u>	<u>543,434</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising income	8,010	105,666	113,676
Miscellaneous income	1,650	51,909	53,559
Post code lottery fund	—	3,928	3,928
	<u>9,660</u>	<u>161,503</u>	<u>171,163</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising income	1,490	173,725	175,215
Miscellaneous income	1,162	26,636	27,798
Post code lottery fund	—	—	—
	<u>2,652</u>	<u>200,361</u>	<u>203,013</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>5</u>	<u>5</u>	<u>105</u>	<u>105</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Promotion and protection of the health of those affected by autistic spectrum disorders and other disabilities	128,932	745,719	874,651
Support costs	<u>14,413</u>	<u>—</u>	<u>14,413</u>
	<u>143,345</u>	<u>745,719</u>	<u>889,064</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Promotion and protection of the health of those affected by autistic spectrum disorders and other disabilities	124,860	584,281	709,141
Support costs	<u>7,906</u>	<u>—</u>	<u>7,906</u>
	<u>132,766</u>	<u>584,281</u>	<u>717,047</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Promotion and protection of the health of those effected by autistic spectrum disorders and other disabilities	874,651	—	874,651	709,141
Governance costs	—	14,413	14,413	7,906
	<u>874,651</u>	<u>14,413</u>	<u>889,064</u>	<u>717,047</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	28 Jun 21 £	30 Jun 20 £
Depreciation of tangible fixed assets	<u>15,584</u>	<u>8,003</u>

12. Independent examination fees

	Period from 1 Jul 20 to 28 Jun 21 £	Year to 30 Jun 20 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>5,640</u>	<u>3,600</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Jul 20 to 28 Jun 21 £	Year to 30 Jun 20 £
Wages and salaries	551,606	528,969
Social security costs	24,568	20,012
Employer contributions to pension plans	6,731	6,003
	<u>582,925</u>	<u>554,984</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 July 2020 to 28 June 2021

13. Staff costs (continued)

The average head count of employees during the period was 53 (2020: 54). The average number of full-time equivalent employees during the period is analysed as follows:

	28 Jun 21 No.	30 Jun 20 No.
Administration staff	3	8
Management staff	4	2
Project workers	40	44
Service team	6	—
	<u>53</u>	<u>54</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No trustees were remunerated in the year (2019: none).

15. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 July 2020	317,427	33,415	29,467	380,309
Additions	98,277	—	1,896	100,173
At 28 June 2021	<u>415,704</u>	<u>33,415</u>	<u>31,363</u>	<u>480,482</u>
Depreciation				
At 1 July 2020	529	19,318	22,126	41,973
Charge for the period	8,314	3,524	3,746	15,584
At 28 June 2021	<u>8,843</u>	<u>22,842</u>	<u>25,872</u>	<u>57,557</u>
Carrying amount				
At 28 June 2021	<u>406,861</u>	<u>10,573</u>	<u>5,491</u>	<u>422,925</u>
At 30 June 2020	<u>316,898</u>	<u>14,097</u>	<u>7,341</u>	<u>338,336</u>

16. Debtors

	28 Jun 21 £	30 Jun 20 £
Trade debtors	102,610	146,047
Prepayments and accrued income	45,580	46,786
	<u>148,190</u>	<u>192,833</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

17. Creditors: amounts falling due within one year

	28 Jun 21	30 Jun 20
	£	£
Bank loans and overdrafts	10,435	634
Trade creditors	25,410	15,204
Accruals and deferred income	8,322	3,989
Social security and other taxes	3,277	5,332
Obligations under finance leases and hire purchase contracts	–	5,993
Other creditors	1,266	1,226
	<u>48,710</u>	<u>32,378</u>

18. Creditors: amounts falling due after more than one year

	28 Jun 21	30 Jun 20
	£	£
Bank loans and overdrafts	220,430	217,097
Obligations under finance leases and hire purchase contracts	–	7,293
	<u>220,430</u>	<u>224,390</u>

19. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	28 Jun 21	30 Jun 20
	£	£
Not later than 1 year	–	5,993
Later than 1 year and not later than 5 years	–	7,293
	<u>–</u>	<u>13,286</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,731 (2020: £6,003).

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

21. Analysis of charitable funds

Unrestricted funds

	At 1 July 2020	Income	Expenditure	At 28 June 2021
	£	£	£	£
General funds	<u>159,813</u>	<u>9,260</u>	<u>(143,345)</u>	<u>25,728</u>

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
General funds	<u>261,988</u>	<u>30,591</u>	<u>(132,766)</u>	<u>159,813</u>

The purpose of all unrestricted funds was to provide the general services and activities of the charity.

Restricted funds

	At 1 July 2020	Income	Expenditure	At 28 June 2021
	£	£	£	£
Restricted Funds	<u>250,290</u>	<u>823,565</u>	<u>(745,719)</u>	<u>328,136</u>

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
Restricted Funds	<u>96,110</u>	<u>738,461</u>	<u>(584,281)</u>	<u>250,290</u>

Purpose of restricted funds:

All restricted funds as disclosed above exist to offer support to the overall project of promoting and protecting the physical and mental health of those effected by autistic spectrum disorders and other disabilities.

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 July 2020 to 28 June 2021

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	294,868	128,057	422,925
Current assets	—	200,079	200,079
Creditors less than 1 year	(48,710)	—	(48,710)
Creditors greater than 1 year	(220,430)	—	(220,430)
Net assets	25,728	328,136	353,864

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	338,336	—	338,336
Current assets	78,245	250,290	328,535
Creditors less than 1 year	(32,378)	—	(32,378)
Creditors greater than 1 year	(224,390)	—	(224,390)
Net assets	159,813	250,290	410,103

23. Analysis of changes in net debt

	At 1 Jul 2020 £	Cash flows £	At 28 Jun 2021 £
Cash at bank and in hand	135,702	(83,813)	51,889
Debt due within one year	(6,627)	(3,808)	(10,435)
Debt due after one year	(224,390)	3,960	(220,430)
	(95,315)	(83,661)	(178,976)

MAIN - Taking Autism Personally

Company Limited by Guarantee

Management Information

Period from 1 July 2020 to 28 June 2021

The following pages do not form part of the financial statements.

MAIN - Taking Autism Personally
Company Limited by Guarantee
Detailed Statement of Financial Activities
Period from 1 July 2020 to 28 June 2021

	Period from 1 Jul 20 to 28 Jun 21 £	Year to 30 Jun 20 £
Income and endowments		
Donations and legacies		
Keeping people connected	—	22,500
Charitable activities		
Training services	(1,200)	2,867
Social clubs and activities	178,147	142,323
Short breaks	30,617	143,929
PA support	297,330	235,262
Middlesbrough SENDIASS	7,839	11,432
Redcar SENDIASS	7,840	7,621
Durham PDSS	141,084	—
	<u>661,657</u>	<u>543,434</u>
Other trading activities		
Fundraising income	113,676	175,215
Miscellaneous income	53,559	27,798
Post code lottery fund	3,928	—
	<u>171,163</u>	<u>203,013</u>
Investment income		
Bank interest receivable	5	105
	<u>832,825</u>	<u>769,052</u>
Total Income		
	<u>832,825</u>	<u>769,052</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Period from 1 July 2020 to 28 June 2021

	Period from 1 Jul 20 to 28 Jun 21 £	Year to 30 Jun 20 £
Expenditure		
Expenditure on charitable activities		
Purchases	(4,505)	(10,935)
Wages and salaries	(551,606)	(528,969)
Employer's NIC	(24,588)	(20,012)
Pension costs	(6,731)	(6,003)
Rent	(48,526)	(32,780)
Rates and water	(34,614)	(41,462)
Light and heat	(524)	(93)
Repairs and maintenance	(107,236)	(11,378)
Insurance	(3,354)	(865)
Motor vehicle expenses	(369)	(199)
Other motor/travel costs	(25,587)	(12,654)
Legal and professional fees	(17,670)	(7,169)
Telephone	(10,601)	(5,476)
Other office costs	(6,926)	(7,700)
Depreciation	(15,584)	(8,003)
Interest on HP and finance leases	(1,811)	(1,199)
Interest due to group undertakings	(11,951)	(706)
Other interest payable and similar charges	(8,773)	(4,006)
Training and recruitment	(1,692)	(11,366)
Insurance	(6,416)	(6,072)
	<u>(889,064)</u>	<u>(717,047)</u>
Total expenditure	<u>(889,064)</u>	<u>(717,047)</u>
Net (expenditure)/income	<u>(56,239)</u>	<u>52,005</u>

MAIN - Taking Autism Personally

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Period from 1 July 2020 to 28 June 2021

	Period from 1 Jul 20 to 28 Jun 21 £	Year to 30 Jun 20 £
Expenditure on charitable activities		
Promotion and protection of the health of those effected by autistic spectrum disorders and other disabilities		
<i>Activities undertaken directly</i>		
Activities	(4,505)	(10,935)
Gross wages	(551,606)	(528,969)
Employers NI	(24,588)	(20,012)
Pension costs	(6,731)	(6,003)
Rent, rates, venue hire and light and heat costs	(48,526)	(32,780)
Marketing, software and website costs	(34,614)	(41,462)
Uniforms	(524)	(93)
Repairs & maintenance	(107,236)	(11,378)
Miscellaneous expenses	(3,354)	(865)
Bank charges	(369)	(199)
Travel and transport	(25,587)	(12,654)
Legal and professional fees	(12,030)	(3,269)
Telephone and internet	(10,601)	(5,476)
Printing postage and stationery	(6,926)	(7,700)
Depreciation	(15,584)	(8,003)
Interest on HP and finance leases	(1,811)	(1,199)
Bad debt	(11,951)	(706)
Training and recruitment	(1,692)	(11,366)
Insurance	(6,416)	(6,072)
	<u>(874,651)</u>	<u>(709,141)</u>
Governance costs		
Accountancy fees	(5,640)	(3,600)
HMRC fines and penalties	—	(300)
Loan interest	(8,773)	(4,006)
	<u>(14,413)</u>	<u>(7,906)</u>
Expenditure on charitable activities	<u>(889,064)</u>	<u>(717,047)</u>