

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**

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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**

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#### **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**

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## **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**

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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**

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#### **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**

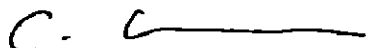
**Company Limited by Guarantee**

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

**Period from 1 July 2020 to 28 June 2021**

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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**

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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**

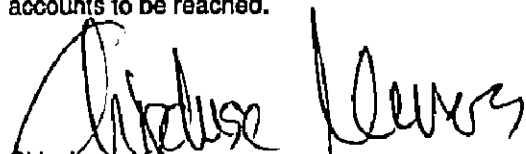
**Company Limited by Guarantee**

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

**Period from 1 July 2020 to 28 June 2021**

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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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>9,260</u>	<u>823,565</u>	<u>832,825</u>	<u>769,052</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	(143,345)	(745,719)	(889,064)	(717,047)
<b>Total expenditure</b>		<u>(143,345)</u>	<u>(745,719)</u>	<u>(889,064)</u>	<u>(717,047)</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(134,085)</u>	<u>77,846</u>	<u>(56,239)</u>	<u>52,005</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>159,813</u>	<u>250,290</u>	<u>410,103</u>	<u>358,098</u>
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	15	422,925	338,336
<b>Current assets</b>			
Debtors	16	148,190	192,833
Cash at bank and in hand		<u>51,889</u>	<u>135,702</u>
		200,079	328,535
<b>Creditors: amounts falling due within one year</b>	17	<u>48,710</u>	<u>32,378</u>
<b>Net current assets</b>		151,369	296,157
<b>Total assets less current liabilities</b>		574,294	634,493
<b>Creditors: amounts falling due after more than one year</b>	18	<u>220,430</u>	<u>224,390</u>
<b>Net assets</b>		<u>353,864</u>	<u>410,103</u>
<b>Funds of the charity</b>			
Restricted funds		328,136	250,290
Unrestricted funds		<u>25,728</u>	<u>159,813</u>
<b>Total charity funds</b>	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**

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These financial statements were approved by the board of trustees and authorised for issue on 1.6.22 and are signed on behalf of the board by:



C Curnow  
Chair of Trustees

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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 £
<b>Cash flows from operating activities</b>		
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
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(100,173)	(317,427)
Net cash used in investing activities	(100,173)	(317,427)
<b>Cash flows from financing activities</b>		
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
<b>Net decrease in cash and cash equivalents</b>	(83,813)	(5,684)
<b>Cash and cash equivalents at beginning of period</b>	135,702	141,386
<b>Cash and cash equivalents at end of period</b>	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**

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#### **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**

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#### **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**

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#### **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**

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#### **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 £
<b>Donations</b>				
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	14,413	—	14,413
	<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	7,906	—	7,906
	<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 £
<b>Cost</b>				
At 1 July 2020	317,427	33,415	29,467	380,309
Additions	98,277	—	1,896	100,173
<b>At 28 June 2021</b>	<u>415,704</u>	<u>33,415</u>	<u>31,363</u>	<u>480,482</u>
<b>Depreciation</b>				
At 1 July 2020	529	19,318	22,126	41,973
Charge for the period	8,314	3,524	3,746	15,584
<b>At 28 June 2021</b>	<u>8,843</u>	<u>22,842</u>	<u>25,872</u>	<u>57,557</u>
<b>Carrying amount</b>				
<b>At 28 June 2021</b>	<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)
<b>Net assets</b>	<b>25,728</b>	<b>328,136</b>	<b>353,864</b>

	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)
<b>Net assets</b>	<b>159,813</b>	<b>250,290</b>	<b>410,103</b>

#### 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)
	<b>(95,315)</b>	<b>(83,661)</b>	<b>(178,976)</b>

**MAIN - Taking Autism Personally**

**Company Limited by Guarantee**

**Management Information**

**Period from 1 July 2020 to 28 June 2021**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Keeping people connected	—	22,500
<b>Charitable activities</b>		
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>
<b>Other trading activities</b>		
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>
<b>Investment income</b>		
Bank interest receivable	5	105
	<u>5</u>	<u>105</u>
<b>Total Income</b>	<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 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>(889,064)</u>	<u>(717,047)</u>
<b>Net (expenditure)/income</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Promotion and protection of the health of those effected by autistic spectrum disorders and other disabilities</b>		
<b><i>Activities undertaken directly</i></b>		
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)	(41,482)
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>
<b>Governance costs</b>		
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>
<b>Expenditure on charitable activities</b>	<u>(889,064)</u>	<u>(717,047)</u>