

**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**

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**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**

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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)**

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**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)**

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**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**

<b>Registered Charity Name</b>	MAIN - Taking Autism Personally	
<b>Charity Registration Number</b>	1116884	
<b>Company Registration Number</b>	04809912	
<b>Principal Office and Registered Office</b>	The Finlay Cooper Centre Elizabeth Terrace Middlesbrough TS3 6EN	
<b>The Trustees</b>	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)	
<b>Company Secretary</b>	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)**

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**REFERENCE AND ADMINISTRATIVE INFORMATION (Continued)**

<b>Chief Executive Officer</b>	H Whyman
<b>Independent Examiner</b>	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**

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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
		£	£	£	£	£	£
<b>Income and endowments</b>							
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
<b>Total income</b>		<b>731,368</b>	<b>765,611</b>	<b>20,000</b>	<b>25,700</b>	<b>751,368</b>	<b>791,311</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure</b>							
Expenditure on charitable activities	7	774,122	829,552	17,411	2,000	791,533	831,552
<b>Total expenditure</b>		<b>774,122</b>	<b>829,552</b>	<b>17,411</b>	<b>2,000</b>	<b>791,533</b>	<b>831,552</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Income/(expenditure)</b>		<b>(42,754)</b>	<b>(63,941)</b>	<b>2,589</b>	<b>23,700</b>	<b>(40,165)</b>	<b>(40,241)</b>
<b>Transfers between funds</b>		<b>5,000</b>	<b>12,700</b>	<b>(5,000)</b>	<b>(12,700)</b>	<b>-</b>	<b>-</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>	8	<b>(37,754)</b>	<b>(51,241)</b>	<b>(2,411)</b>	<b>11,000</b>	<b>(40,165)</b>	<b>(40,241)</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Reconciliation of funds:</b>							
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)	-	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Funds Brought Forward as restated</b>	18	<b>302,623</b>	<b>353,864</b>	<b>11,000</b>	<b>-</b>	<b>313,623</b>	<b>353,864</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Funds Carried Forward</b>	17 & 18	<b>264,869</b>	<b>302,623</b>	<b>8,589</b>	<b>11,000</b>	<b>273,458</b>	<b>313,623</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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**

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

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

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

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

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**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  
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**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)**

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**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**

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

**4. CHARITABLE ACTIVITIES**

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

**5. OTHER INCOME**

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

**6. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Total Funds</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
		Restated		Restated		Restated
	£	£	£	£	£	£
Bank interest	-	3	-	-	-	3
	=====	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally  
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**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**  
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**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
		£	£	£	£	£	£
<b>Governance costs</b>							
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	-
	<u>=====</u>	<u>=====</u>

**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)**

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

**13. TANGIBLE FIXED ASSETS**

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

**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**

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 Restated £</b>
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
	<b>132,036</b>	<b>104,578</b>

**MAIN – Taking Autism Personally**  
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**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	<b>201,785</b>	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)
	<b>264,869</b>	<b>8,589</b>	<b>273,458</b>
	=====	=====	=====

**18. STATEMENT OF FUNDS**

	At Beginning of Year £	Income £	Expenditure £	Transfers £	At End of Year £
<b>2023</b>					
<b>Unrestricted Funds:</b>					
General	302,623	731,368	(774,122)	5,000	264,869
	=====	=====	=====	=====	=====
<b>Restricted Funds:</b>					
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
	=====	=====	=====	=====	=====
<b>Total Funds</b>	313,623	751,368	(791,533)	-	273,458
	=====	=====	=====	=====	=====

**MAIN – Taking Autism Personally  
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**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 £
<b>2022</b>						
<b>Unrestricted Funds:</b>						
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>
<b>Restricted Funds:</b>						
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>
<b>Total Funds</b>	<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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 JUNE 2023 (continued)**

**20 ANALYSIS OF CHANGES IN NET DEBT**

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

**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.