

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

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**MAIN – Taking Autism Personally
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**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024**

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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 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
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**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
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**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 (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: 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
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(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
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**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
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**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
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**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
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**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>

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**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
		<u>858,049</u>	<u>774,122</u>	<u>15,124</u>	<u>17,411</u>	<u>873,173</u>	<u>791,533</u>

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	-
		<u>246,750</u>	<u>119,943</u>	<u>5,034</u>	<u>11,411</u>	<u>251,784</u>	<u>131,354</u>

**MAIN – Taking Autism Personally
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2024 (continued)**

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

		Unrestricted Funds		Restricted Funds		Total Funds	
	Basis of Apportionment	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>7,100</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.

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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
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**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
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**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.

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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
Net cash inflow from operating activities	<u>86,244</u>	<u>33,878</u>

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>