

Charity Registration Number: 1116884

Company Registration Number: 04809912

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 JUNE 2025

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never ordinary**

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



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

**MAIN – Taking Autism Personally
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**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025**

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

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

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

Trustees of the Charity

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

OBJECTIVES AND ACTIVITIES

The principal objectives of the charity are:

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

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

Aims

The charity aims to:

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

Strategies for Achieving Aims

The charity delivers:

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

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

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

OBJECTIVES AND ACTIVITIES (continued)

Criteria for Measuring Success

Performance is monitored through:

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

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

ACHIEVEMENTS AND PERFORMANCE

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

During the reporting year:

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

Fundraising Success:

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

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

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

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

Impact on Beneficiaries

Outcomes achieved included:

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

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

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

ACHIEVEMENTS AND PERFORMANCE (continued)

Challenges Faced

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

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

Volunteers

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

FINANCIAL REVIEW

Investment Policy and Performance

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

Reserves Policy

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

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

Going Concern

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

Principal Funding Sources

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

Commissioned services form the core stable income stream.

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

FINANCIAL REVIEW (continued)

Principle Risks and Uncertainties

Key risks include:

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

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

PLANS FOR FUTURE PERIODS

The charity plans to:

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Appointment of Trustees

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees Induction and Training

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

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

Organisation

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

Pay and Remuneration of Key Management Personnel

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

Related Parties

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

Risk Management

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

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

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

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

L Dickinson
Interim Chair of Trustees

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

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

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J Lester

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

Dated: 25 March 2026

JL/AJW

MAIN – Taking Autism Personally
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2025
(including Summary Income and Expenditure Account)

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

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

All income and expenditure relates to continuing activities.

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

BALANCE SHEET
YEAR ENDED 28 JUNE 2025

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

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

Directors' responsibilities:

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

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

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

L Dickinson
Interim Chair of Trustees

**MAIN – Taking Autism Personally
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**STATEMENT OF CASH FLOWS
YEAR ENDED 28 JUNE 2025**

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

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

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

1. ACCOUNTING POLICIES

General Information and Basis of Preparation

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

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

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

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

Incoming Resources

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

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

Resources Expended

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

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

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

1. ACCOUNTING POLICIES (continued)

Resources Expended (continued)

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

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

Fund Accounting

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

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

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

Tangible Assets and Depreciation

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

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

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

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

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

1. ACCOUNTING POLICIES (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

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

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Employee Benefits

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

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

Going Concern

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

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

2. LEGAL STATUS OF THE CHARITY

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. OTHER INCOME

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

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

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

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

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

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

This is stated after charging:

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

8. STAFF COSTS

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

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

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

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

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

9. PENSION COSTS

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

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

10. TRUSTEE REMUNERATION AND EXPENSES

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

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

11. TAXATION

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

12. TANGIBLE FIXED ASSETS

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

Freehold Property

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

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

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

13. DEBTORS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

17. STATEMENT OF FUNDS

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

Restricted Funds:

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

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

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

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

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

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

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

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

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

19. ANALYSIS OF CHANGES IN NET DEBT

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