

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales · Charity number 1136395

Details

Status Registered

Legal form Charitable company

Company number [05794990](#)

Registered 2010-06-16

Register [View on the Charity Commission register](#)

Contact

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14-40 Victoria Road
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Aldershot
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Email admin@base-uk.org

Website www.base-uk.org

Activities

Objects: A) TO ADVANCE THE EDUCATION AND TRAINING OF PEOPLE WITH DISABILITIES AND OR OTHER ECONOMIC DISADVANTAGES SO AS TO DEVELOP THEIR VOCATIONAL LIFE SKILLS AND IN PARTICULAR THE DEVELOPMENT OF SKILLS RELEVANT TO PARTICIPATION IN EMPLOYMENT.B) THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT.

Activities: Provision of information, support and representation for providers of supported employment services.Provision of information and support for customers and their families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,126	£219,511	-	-
2024-03-31	£325,479	£153,269	-	-
2023-03-31	£159,156	£218,725	-	-
2022-03-31	£132,749	£150,333	-	-
2021-03-31	£211,509	£107,715	-	-

Trustees

Name	Role	Appointed
Alexandra Seddon		2019-12-09
Ashley Liza Ryan		2025-09-10
David Stenning		2018-05-18
Imali Paige Chislett		2025-09-10
Joanne Spurgeon		2024-04-29
Lee Edward Corless		2023-02-27
Matthew Britt		2016-11-16
Maurice George		2024-09-17
Neryssa Charman		2023-06-26
Petra Alexandra Kennedy		2019-11-05
Ramsay Taylor		2019-11-05
Shona Claydon		2023-12-01

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales - Charity number 1136395

Accounts

Charity registration number 1136395 (England and Wales)

Company registration number 05794990

**BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julia Green Lee Edward Corless Alexandra Seddon Ramsey Taylor Petra Alexandra Kennedy Alistair Kerr David Stenning Matthew Britt Joanne Spurgeon Shona Claydon Neryssa Charman Maurice George Roshni Shrosbree	(appointed 17 September 2024) (appointed 3 December 2024)
Charity number (England and Wales)	1136395	
Company number	05794990	
Principal address	Aldershot Enterprise Centre Room 15 14-40 Victoria Road ALDERSHOT GU11 1TQ	
Registered office	Aldershot Enterprise Centre Room 15 14-40 Victoria Road ALDERSHOT GU11 1TQ	
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ	

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

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BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objectives are in the following areas:

- Education/training
- Disability
- The prevention or relief of poverty

Our charitable objectives are:

a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment;

b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the financial year, BASE has worked diligently to further raise the profile of its mission: that good careers must be for all. The charity has actively influenced national policy and program implementation to advance education, training, and employment opportunities for disabled, neurodivergent, and disadvantaged people.

Strategic Influence and Government Engagement

BASE has maintained a strong presence across government expert reference groups and collaboration committees. Notably, the CEO and Trustees represent the charity on the Department for Work and Pensions (DWP) Expert Reference Group for the Connect to Work program. This engagement has directly supported the government's investment in a funded Supported Employment Program across England and Wales, aligning with BASE's mission. The charity continues to advise and support the successful implementation of Connect to Work throughout 2025/2026.

BASE also strengthened its relationship with the Department for Education through the Internships Work program, promoting employment pathways for young people with Education, Health and Care Plans (EHCPs) during transition.

The charity submitted evidence to DWP Select Committees focused on employment for disabled and neurodivergent people, with the CEO invited to speak at evidence sessions to expand on the charity's recommendations.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Membership Growth and Sector Support

BASE continues to inform, support, and advise its members on a wide range of issues, with a membership of members at the end of March 2025. Engagement through the membership platform remains strong, with monthly Lunch & Learn sessions and drop-in events supporting sector development. Membership has grown steadily, reaching 344 as of March 2025, including a small but growing number of employers committed to BASE's mission. BASE continues to have a growing presence on social media with 1276 followers on Facebook, 4109 followers on LinkedIn and 105 followers on the new Instagram account. We decided to remove the charities X account as it no longer aligned with our values. Data is stored and managed in line with GDPR requirements

BASE delivered Lunch & Learn sessions and drop-in sessions during the year, which were well attended by members, in addition to the regional meetings run by the representatives. The BASE members newsletter was sent to 1019 individuals from within our 344 member organisations in March 2025.

Events and Public Engagement

BASE held its Annual Conference in Manchester, which was sold out. For the first time, the charity hosted a Disability Confident in Action Business Summit alongside the main conference. The 2024 theme, Careers For All: Making It a Reality!, brought together over 500 delegates from business, education, social care, health, and policy sectors. Both events were CPD accredited, enabling delegates to evidence their learning.

BASE was also the chosen charity for Purple Socks Day in partnership with Parallel, leading up to the International Day for Persons with Disabilities on 3rd December. Through corporate support, a proportion of funds raised were allocated to a small grant fund for disabled and neurodivergent entrepreneurs, nominated by BASE members and partners. The charity aims to distribute all grants by the end of September 2025.

Research and Knowledge Building

BASE invested £11,000 into research through the Dr Mark Kilsby Program, strengthening the evidence base for Supported Employment and providing free resources for members. An indicative £89,000 is available for future research investment, with annual allocations agreed by Trustees based on available funds and in line with the charities reserves policy. A maximum of £20,000 per year would be made available subject to Trustee approval.

Training and Workforce Development

In partnership with Inclusive Trading CIC, BASE has continued to promote effective workforce training and development solutions. These initiatives support the sector in advancing employment opportunities for disabled, neurodivergent, and disadvantaged people. Inclusive Trading has developed tailored workforce solutions based on member needs and expanded its offer to employers, fostering direct employment opportunities and partnerships.

BASE also issued Supported Employment Quality Framework (SEQF) Kitemarks to providers meeting quality thresholds, reinforcing standards across the sector.

National and International Partnerships

BASE remains a trusted partner across sectors, with increasing requests to collaborate. The CEO sits on the Disability Confident Leaders and Practitioners Groups, chairs the Youth Employment Group's Disability Subgroup, and represents BASE on the Access to Work Collaboration Group. Trustees have also contributed to employer-focused events and transition committees, supporting members as Connect to Work rolls out.

Internationally, BASE is recognised as a world leader in Supported Employment. The charity continues to contribute to the global evidence base and remains an active member of the Association for Supported Employment Europe, with a dedicated trustee serving on both boards.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

BASE has developed a membership growth strategy aligned with its charitable aims, supported by financial modelling to identify the membership levels required to reduce reliance on donations from Inclusive Trading CIC. While membership continues to grow steadily, current levels remain below the target needed for financial sustainability.

In addition, increased costs and overheads associated with growth mean that the membership target required for financial sustainability continues to rise.

- Spending is aligned with BASE's mission:
- Delivery of supported employment training
- Policy engagement and sector development
- Member Support and community building

Total income was down to £231,126 with a slight increase in expenditure from the previous years and a significantly lower net surplus of £11,615 (2024: £112,907). While this year's results did not meet the previous year's performance this is largely due to the reduction in income from donations, for example a large grant donation from Microsoft in the previous year. Income from donations fell from £233,794 to £112,366.

- Charitable activity income increased from £96,417 to £118,760 in line with the charities strategic plan to increase membership.
- Expenditure remained stable suggesting effective cost control despite reduced income.
- The surplus indicates continued financial viability, but the trustees will continue to closely monitor in the year to come.
- The donation from Inclusive Trading CIC was down from £229,062 in 2023-24 to £80,098 largely due to the growth of the team, overheads and expenditure within Inclusive Trading CIC.
- Restricted funds were introduced this year, due to grant donations allocated to specific projects such as Purple Socks.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future. This assessment has considered the charity's current financial position, cash flow forecasts, income sources, and expenditure commitments.

While membership continues to grow steadily, current levels remain below the target needed for financial sustainability. However, the trustees are confident that ongoing support from Inclusive Trading CIC, combined with efforts to diversify income and expand membership, will enable the charity to meet its obligations as they fall due.

Accordingly, the financial statements have been prepared on a going concern basis. The trustees will continue to monitor financial performance closely and adapt plans as necessary to ensure long-term viability.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

BASE holds unrestricted reserves to ensure financial stability, support strategic development, and manage risk. Reserves are defined as funds freely available for general use, excluding restricted income, designated funds, and fixed assets.

The Board of Trustees has set a target to maintain reserves equivalent to 6 months of core operating costs which is anticipated to be £90,000. This level reflects the charity's current reliance on donations from Inclusive Trading CIC and the need to invest in membership growth and sector development.

Reserves may be used to:

- Cover short-term income shortfalls
- Fund time-limited strategic initiatives
- Respond to unexpected costs or emergencies

The reserves position is reviewed quarterly by the Finance Subcommittee and annually by the Board as part of the budgeting process. Any use of reserves is subject to trustee approval and is reported in the charity's financial statements.

The charity committed £11,000 to research initiatives aligned with its mission, resulting in valuable resources to support members. Additional funding was also provided to the Supported Business Group, exceeding income, in recognition of a pivotal period of engagement with Government to secure longer-term sector funding.

Risks

The charity remains reliant on donations from Inclusive Trading CIC, a financial risk that trustees continue to monitor closely, alongside efforts to grow membership and diversify income.

The National executive committee of trustees meets five times a year online and with at least one face to face meeting and review risks related to future income and priorities for 2025/2026

Risks Related to Future Income identified are:

- Heavy reliance on Inclusive Trading CIC for donations and subcontracted services.
- Deferred income increased to £84,696, indicating income invoiced in advance of being earned.
- Drop in legacy/donation income.
- Debt recovery with a focus on aged debtors.

Structure, governance and management

The charity is a company limited by guarantee. On winding up of the charity, every member of the association undertakes to contribute such an amount (not exceeding £1) to the assets while they are a member or within one year from after they cease to be a member.

Winding up can only commence by a resolution passed by 75% of the members present at a Extraordinary General Meeting.

Any property or funds that remain after all debts and liabilities have been settled shall not be distributed amount the members but shall be given or transferred to another entity with similar objectives.

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers, a decision approved at our annual general meeting on 25 November 2020. The NEC for 2024/25 are detailed below.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Julia Green	
Lee Edward Corless	
Alexandra Seddon	
Ramsey Taylor	
Petra Alexandra Kennedy	
Alistair Kerr	
David Stenning	
Matthew Britt	
Joanne Spurgeon	
Shona Claydon	
Neryssa Charman	
Maurice George	(Appointed 17 September 2024)
Roshni Shrosbree	(Appointed 3 December 2024)
Dean Atkinson	(Resigned 3 December 2024)
Robert Elston	(Resigned 10 December 2024)
Rachel Jones	(Resigned 5 April 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustee appointments are made through BASE's regional networks, where members nominate and vote for their regional representatives. The Chair, Vice Chair, and Treasurer are nominated by the National Executive Committee and elected by members at the Annual General Meeting (AGM), in line with the charity's Memorandum and Articles.

The 2025 AGM was held online on 10th September, and current office holders were approved by members. However, feedback from trustees and members has highlighted that the annual election cycle can conflict with the need for leadership stability. Trustees therefore propose amending the Memorandum and Articles to introduce a three-year election cycle, with this change to be presented at the 2025 AGM.

The CEO is responsible for the day-to-day operations of the charity, with delegated authority for spending up to £10,000. The Chair and Vice Chair maintain regular contact outside formal meetings to ensure the charity remains well-led, effectively managed, and financially sustainable.

The National executive committee of trustees meets five times a year online and with at least one face to face meeting and review risks related to future income and priorities for 2025/2026.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

At the end of 2024-25, the association employed six members of staff; the Chief Executive, Laura Davis, Operation Manager Nerise Oldfield-Thompson, Membership, marketing and comms Manager – Gillian Parker admin assistant David Palmer, Liz Mellor Training Manager and Internships works project manager Lily Beyer.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

- Acting as an umbrella body for service provision within this sector
- Providing advice, guidance and support to service providers, employer, disabled people and their families
- Supporting the development of new services and supporting existing providers to improve the quality of their services
- Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced
- Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills
- Working in partnership with other stakeholders to further the education, training and employment of disabled people

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

Statement of Trustees responsibilities

The trustees, who are also the directors of British Association for Supported Employment for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.



.....
Julia Green



.....
Alexandra Seddon

Date: 13th November 2025

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

I report to the trustees on my examination of the financial statements of British Association for Supported Employment (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

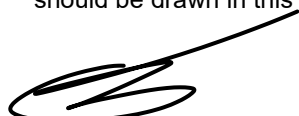
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities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

Independent examiner's statement

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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements 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 financial statements to be reached.



Paul Fagan FCCA

Craufurd Hale Audit Services Limited

C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD

SL6 8QZ

Date: 13/11/2025

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds
		2025	2025	2025	2024 as restated
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	93,908	18,458	112,366	233,794
Charitable activities	4	115,764	2,996	118,760	96,417
Total income		<u>209,672</u>	<u>21,454</u>	<u>231,126</u>	<u>330,211</u>
Expenditure on:					
Charitable activities	5	206,240	13,271	219,511	215,966
Other expenditure	10	-	-	-	1,338
Total expenditure		<u>206,240</u>	<u>13,271</u>	<u>219,511</u>	<u>217,304</u>
Net income and movement in funds		3,432	8,183	11,615	112,907
Reconciliation of funds:					
Fund balances at 1 April 2024		328,203	-	328,203	215,296
Fund balances at 31 March 2025		<u>331,635</u>	<u>8,183</u>	<u>339,818</u>	<u>328,203</u>

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

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	12		1,245		4,978
Tangible assets	13		321		799
			<u>1,566</u>		<u>5,777</u>
Current assets					
Debtors	14	69,452		41,341	
Cash at bank and in hand		551,643		425,762	
		<u>621,095</u>		<u>467,103</u>	
Creditors: amounts falling due within one year	15	(282,843)		(144,677)	
Net current assets			<u>338,252</u>		<u>322,426</u>
Total assets less current liabilities			<u>339,818</u>		<u>328,203</u>
The funds of the charity					
Restricted income funds	17		8,183		-
Unrestricted funds	18		331,635		328,203
			<u>339,818</u>		<u>328,203</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on13th November 2025

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Julia Green
Trustee

.....


.....
Alexandra Seddon
Trustee

Company registration number 05794990 (England and Wales)

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

British Association for Supported Employment is a private company limited by guarantee incorporated in England and Wales. The registered office is Aldershot Enterprise Centre, Room 15, 14-40 Victoria Road, ALDERSHOT, GU11 1TQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Prior period error

The comparative figures for donations and legacies, charitable activities / support costs, and creditors: amounts falling due within one year have been restated as detailed in note 2 to include accrued costs not previously recognised and the deferred income recognised against this cost. The effect of the restatement is detailed in note 2.

1.3 Going concern

The trustees have assessed the charity's ability to continue as a going concern and are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future. This assessment has considered the charity's current financial position, cash flow forecasts, income sources, and expenditure commitments.

While membership continues to grow steadily, current levels remain below the target needed for financial sustainability. However, the trustees are confident that ongoing support from Inclusive Trading CIC, combined with efforts to diversify income and expand membership, will enable the charity to meet its obligations as they fall due.

Accordingly, the financial statements have been prepared on a going concern basis. The trustees will continue to monitor financial performance closely and adapt plans as necessary to ensure long-term viability.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from memberships is recognised on a straight-line basis over the term of the membership. Memberships received in advance are deferred and are included within creditors.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation.

Amortisation is recognised so as to write off the cost of assets over their useful lives on the following bases:

Brand	33% straight line method
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1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost of assets over their useful lives on the following bases:

Plant and equipment	33% straight line method
Computers	25% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents represents cash in hand and deposits held at call with banks.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets are classified as receivable within one year are not amortised on the basis that these are receivable within one year or less.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities are classified as payable within one year are not amortised on the basis that payment is due within one year or less.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities on the basis that payment is due within one year or less.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Restatement analysis

	As reported	Adjustments	As restated
Donations and legacies	229,062	4,732	233,794
Charitable activities expenditure	(151,931)	(64,035)	(215,966)
Creditors: amounts falling due within one year	(85,374)	(59,303)	(144,677)

As disclosed in note 1.2, the comparative figures have been restated as detailed above.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024	Total 2024 as restated
	£	£	£	£	£	£
Donations and gifts	93,908	8,183	102,091	233,794	-	233,794
Grants	-	10,275	10,275	-	-	-
	<u>93,908</u>	<u>18,458</u>	<u>112,366</u>	<u>233,794</u>	<u>-</u>	<u>233,794</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Project income 2025 £	Event costs recharged 2025 £	Total 2025 £	Project income 2024 £	Event costs recharged 2024 £	Total 2024 £
SBSG project income	20,122	-	20,122	3,635	532	4,167
Services provided under contract	-	1,391	1,391	-	-	-
Other income	97,247	-	97,247	92,250	-	92,250
	<u>117,369</u>	<u>1,391</u>	<u>118,760</u>	<u>95,885</u>	<u>532</u>	<u>96,417</u>
Analysis by fund						
Unrestricted funds	114,373	1,391	115,764	95,885	532	96,417
Restricted funds	2,996	-	2,996	-	-	-
	<u>117,369</u>	<u>1,391</u>	<u>118,760</u>	<u>95,885</u>	<u>532</u>	<u>96,417</u>

5 Expenditure on charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 as restated £
Direct costs				
SBSG project costs	15,343	-	15,343	-
Share of support and governance costs (see note 6)				
Support	189,097	13,271	202,368	214,166
Governance	1,800	-	1,800	1,800
	<u>206,240</u>	<u>13,271</u>	<u>219,511</u>	<u>215,966</u>
Analysis by fund				
Unrestricted funds	206,240	-	206,240	215,966
Restricted funds	-	13,271	13,271	-
	<u>206,240</u>	<u>13,271</u>	<u>219,511</u>	<u>215,966</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	Support costs	Governance costs	Total	Total
	2025	2025	2025	2024
	£	£	£	as restated £
Subcontractor costs - Inclusive Trading CIC	129,063	-	129,063	157,967
Depreciation	4,211	-	4,211	4,226
Operating lease charges	6,394	-	6,394	5,439
Bank fees	1,448	-	1,448	349
Travelling	8,746	-	8,746	7,631
Computer running costs	9,353	-	9,353	6,299
Insurance	1,836	-	1,836	-
Telecommunications	32	-	32	309
Postage and stationery	509	-	509	289
Advertising	2,028	-	2,028	2,840
Subscriptions	5,078	-	5,078	5,782
Sundries	4,962	-	4,962	4,486
Legal and professional fees	28,708	-	28,708	18,549
Independent examiners fees	-	1,800	1,800	1,800
	<u>202,368</u>	<u>1,800</u>	<u>204,168</u>	<u>215,966</u>
Analysed between:				
Charitable activities (note 4)	<u>202,368</u>	<u>1,800</u>	<u>204,168</u>	<u>215,966</u>

Governance costs comprise:	2025	2024
	£	£
Independent examiners fees	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800
Depreciation of owned tangible fixed assets	478	493
Amortisation of intangible assets	3,733	3,733
Operating lease charges	6,394	5,439
	<u>12,405</u>	<u>11,465</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £5,011 (2023: £3,136) were paid to the trustees.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other expenditure	-	1,338

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Intangible fixed assets

	Brand £
Cost	
At 1 April 2024 and 31 March 2025	11,200
Amortisation and impairment	
At 1 April 2024	6,222
Amortisation charged for the year	3,733
At 31 March 2025	9,955
Carrying amount	
At 31 March 2025	1,245
At 31 March 2024	4,978

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2024	3,885	9,900	13,785
At 31 March 2025	3,885	9,900	13,785
Depreciation and impairment			
At 1 April 2024	3,262	9,724	12,986
Depreciation charged in the year	434	44	478
At 31 March 2025	3,696	9,768	13,464
Carrying amount			
At 31 March 2025	189	132	321
At 31 March 2024	623	176	799

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	64,808	34,382
Other debtors	474	517
Prepayments and accrued income	4,170	6,442
	69,452	41,341

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 as restated £
Other taxation and social security		6,113	2,965
Deferred income	16	84,696	61,094
Trade creditors		3,723	12,167
Other creditors		109,951	2,616
Accruals		78,360	65,835
		282,843	144,677

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Deferred income

	2025	2024 as restated
	£	£
Other deferred income	84,696	61,094

Deferred income is included in the financial statements as follows:

	2025	2024 as restated
	£	£
Deferred income is included within:		
Current liabilities	84,696	61,094
Movements in the year:		
Deferred income at 1 April 2024	61,094	16,447
Released from previous periods	(65,826)	(16,447)
Resources deferred in the year	89,428	61,094
Deferred income at 31 March 2025	84,696	61,094

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Parallel Lifestyles	-	8,183	-	8,183
Youth Futures	-	1,103	(1,103)	-
Microsoft corporation tech accelerator grant	-	9,172	(9,172)	-
BEO/EUSE project	-	2,996	(2,996)	-
	-	21,454	(13,271)	8,183

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024 as restated £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	328,203	209,672	(206,240)	331,635
Previous year:	At 1 April 2023 £	Incoming resources as restated £	Resources expended as restated £	At 31 March 2024 as restated £
General funds	215,296	330,211	(217,304)	328,203

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	1,245	-	1,245
Tangible assets	321	-	321
Current assets/(liabilities)	330,069	8,183	338,252
	<u>331,635</u>	<u>8,183</u>	<u>339,818</u>
	Unrestricted funds 2024 as restated £	Restricted funds 2024 £	Total 2024 as restated £
At 31 March 2024:			
Intangible fixed assets	4,978	-	4,978
Tangible assets	799	-	799
Current assets/(liabilities)	322,426	-	322,426
	<u>328,203</u>	<u>-</u>	<u>328,203</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

Mr R Elston and Mr M Britt, trustees of the charity, are also directors of Inclusive Trading CIC. During the period the charity received donations from Inclusive Trading CIC totalling £84,098 (2024: £229,062). The charity also incurred costs totalling £118,788 (2024: £93,932) invoiced by Inclusive Trading CIC.

Included within other creditors is an amount due to Inclusive Trading CIC of £109,951 (2024: £2,616).

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales - Charity number 1136395

Accounts

Charity registration number 1136395

Company registration number 05794990 (England and Wales)

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julia Green Lee Edward Corless Alexandra Seddon Ramsay Taylor Dean Graham Atkinson Petra Alexandra Kennedy Alistair Kerr David Stenning Matthew Britt Robert Stephen Elston Joanne Spurgeon Shona Claydon Neryssa Charman	(Appointed 29 April 2024 Appointed 1 December 2023) (Appointed 26 June 2023)
Charity number	1136395	
Company number	05794990	
Registered office	Room 15 Aldershot Enterprise Centre 14-40 Victoria Road Aldershot Hampshire United Kingdom GU11 1TH	
Independent examiner	Siobhan Glenister, ACA 5 The Square Bagshot Surrey United Kingdom GU19 5AX	

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

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BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 17 of the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are in the following areas:

- Education/training
- Disability
- The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Achievements and performance

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high-quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers, family carers and statutory organisations. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we invested into a community platform, which has been launched and now has 900 users on the site, bringing member organisations together across their regions and as a wider community. The platform enables us to communicate with members regularly alongside, monthly e-newsletters using Mailchimp which had 1078 subscribers. We continue to make use of social media to supplement information contained on our website. We now have 2,200 followers on Twitter and 1100 on Facebook, and 3200 followers on LinkedIn extending our reach to members, potential members, and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements. We have invested in a community portal and a new website to be launched in 23/24. BASE invested in new branding to ensure the charity which was very well received by members.

BASE has continued to develop strong partnerships across a range of government departments, charities and organisations that share BASE's mission. We have continued to build strong links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). BASE has worked closely with the DWP as part of an Expert Reference group shaping the first ever National Supported Employment program, due to be launched in 2025.

BASE has invested in research in partnership with the University of Strathclyde and University of Sheffield to develop a range of resources to support the supported employment sector and member organisations. The membership had grown to 300 members as of March 2024. We had 2 new global employers join the membership, which is the first time in the history of the charity and this number continues to grow.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

BASE in partnership with our trading arm Inclusive Trading CIC has continued to deliver a range of training courses, including the Level 3 certificate for supported employment accredited by Gateway Qualifications. We have successfully achieved CPD certification for other training courses and are working to achieve this for all training.

We issued kitemarks for providers who achieve score thresholds for the Supported Employment Quality Framework. BASE was named as the quality audit partner for all of the Local Supported Employment trailblazer organizations.

We held the annual conference in Leicester, which sold out and received excellent feedback from delegates. BASE members attended the AGM, which was moved to an online event to enable greater numbers of members to attend. There were presentations from the CEO, Trustees of the charity and external partners from Strathclyde University.

BASE continues to engage in National partnerships and networks to support the wider policy work, the CEO co-chairs the Youth Employment Disability subgroup, presents regularly at the Send Employment forum and sits Cabinet office Disability task force. BASE also sits on the DWP's Disability Confident Leaders and Practitioners groups and contributed to the Access to Work expert reference group.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the Association for Supported Employment Europe.

Financial review

2023-24 British Association for Supported Employment (BASE) posted a surplus of £172,210 (2022-23 loss£59,569). Inclusive Trading CIC donated £229,062 to BASE the charity.

The Executive Committee met five times during the year and continues to regularly monitor income and expenditure, including one meeting face to face.

Structure, governance and management

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Julia Green

Lee Edward Corless

Alexandra Seddon

Ramsay Taylor

Dean Graham Atkinson

Petra Alexandra Kennedy

Alistair Kerr

David Stenning

Rachel Jones Jane

(Resigned 5 April 2024)

Matthew Britt

Robert Stephen Elston

Joanne Spurgeon

(Appointed 29 April 2024)

Shona Claydon

(Appointed 1 December 2023)

Neryssa Charman

(Appointed 26 June 2023)

At the end of 2023-24, the association employed six members of staff; the Chief Executive, Laura Davis, Operations Manager Nerise Oldfield-Thompson, Membership, marketing and comms Manager- Gillian Parker admin assistant David Palmer, Liz Mellor Training Manager and Internships works project manager Lily beyer.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

" Acting as an umbrella body for service provision within this sector

" Providing advice, guidance and support to service providers, employers, disabled people and their families

" Supporting the development of new services and supporting existing providers to improve the quality of their services

" Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced

" Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills

" Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2022-23, BASE had 255 full member organisations/associate members. Regional network meetings were held across our membership regions with a blended approach between online and face to face, decided by members within the region.. Membership rates for members remained unchanged from the previous year and have not been raised since 2015. We moved from membership across the financial year, to a years membership from the date the member joins.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of British Association For Supported Employment for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

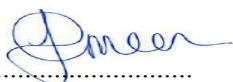
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



.....
Julia Green

Trustee

Date: 22nd 11 2024

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

I report to the trustees on my examination of the financial statements of British Association For Supported Employment (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Siobhan Glenister, ACA

5 The Square
Bagshot
Surrey
GU19 5AX
United Kingdom

Dated: 22-11-2024

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income from:</u>			
Donations and legacies	2	321,312	152,156
<u>Charitable activities</u>			
Project income	3	3,635	-
Event costs recharged	3	532	7,000
Total income		<u>325,479</u>	<u>159,156</u>
<u>Expenditure on:</u>			
Project income	4	151,931	210,790
Other	9	1,338	7,935
Total expenditure		<u>153,269</u>	<u>218,725</u>
Net income/(expenditure) for the year/ Net movement in funds		172,210	(59,569)
Fund balances at 1 April 2023		<u>215,296</u>	<u>274,865</u>
Fund balances at 31 March 2024		<u><u>387,506</u></u>	<u><u>215,296</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**BALANCE SHEET***AS AT 31 MARCH 2024*

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		4,978		8,711
Tangible assets	12		799		1,292
			<u>5,777</u>		<u>10,003</u>
Current assets					
Debtors	13	41,341		7,377	
Cash at bank and in hand		425,762		216,205	
		<u>467,103</u>		<u>223,582</u>	
Creditors: amounts falling due within one year	14	(85,374)		(18,289)	
Net current assets			<u>381,729</u>		<u>205,293</u>
Total assets less current liabilities			<u>387,506</u>		<u>215,296</u>
Income funds					
Unrestricted funds			<u>387,506</u>		<u>215,296</u>
			<u>387,506</u>		<u>215,296</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

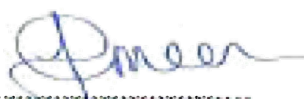
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 22-11-2024



Julia Green
Trustee



Robert Stephen Elston
Trustee

Company registration number 05794990

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

British Association For Supported Employment is a private company limited by guarantee incorporated in England and Wales. The registered office is Room 15, Aldershot Enterprise Centre, 14-40 Victoria Road, Aldershot, Hampshire, GU11 1TH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Brand	33% Straight line method
-------	--------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line method
Computers	25% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	321,312	152,156
	<u> </u>	<u> </u>
Donations and gifts		
Donations & legacies	321,312	152,156
	<u> </u>	<u> </u>
	<u>321,312</u>	<u>152,156</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Project income	Event costs recharged	Total	Event costs recharged
	2024	2024	2024	2023
	£	£	£	£
SBSG Project income	<u>3,635</u>	<u>532</u>	<u>4,167</u>	<u>7,000</u>

4 Project income

	2024	2023
	£	£
SBSG project consultancy	-	13,259
Share of support costs (see note 5)	150,131	195,611
Share of governance costs (see note 5)	<u>1,800</u>	<u>1,920</u>
	<u>151,931</u>	<u>210,790</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	93,932	-	93,932	101,017
Depreciation	4,226	-	4,226	3,691
Bank fees	349	-	349	118
Travelling	7,631	-	7,631	5,639
Computer running costs	6,299	-	6,299	9,963
Insurance	-	-	-	2,339
Telecommunication	309	-	309	104
Postage and stationery	5,728	-	5,728	7,749
Advertising	2,840	-	2,840	12,513
Subscriptions	5,782	-	5,782	4,477
Sundries	4,486	-	4,486	2,575
Legal & professional fees	18,549	-	18,549	45,426
Independent examiners fee	-	1,800	1,800	1,920
	<u>150,131</u>	<u>1,800</u>	<u>151,931</u>	<u>197,531</u>
Analysed between				
Charitable activities	<u>150,131</u>	<u>1,800</u>	<u>151,931</u>	<u>197,531</u>

Governance costs includes payments to the independent examiners of £1,800 (2023- £1,920) for independent examiners fees.

6 Net movement in funds

	2024 £	2023 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	493	1,202
Amortisation of intangible assets	3,733	2,489
	<u>4,226</u>	<u>3,691</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £3,136.06 (2023: £3,328.16) were paid to the trustees.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	-	1
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	-	101,017
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Conferences and events	1,338	7,935
	<u> </u>	<u> </u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****11 Intangible fixed assets**

	Brand £
Cost	
At 1 April 2023 and 31 March 2024	11,200
Amortisation and impairment	
At 1 April 2023	2,489
Amortisation charged for the year	3,733
At 31 March 2024	6,222
Carrying amount	
At 31 March 2024	4,978
At 31 March 2023	8,711

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2023	3,885	9,900	13,785
At 31 March 2024	3,885	9,900	13,785
Depreciation and impairment			
At 1 April 2023	2,828	9,665	12,493
Depreciation charged in the year	434	59	493
At 31 March 2024	3,262	9,724	12,986
Carrying amount			
At 31 March 2024	623	176	799
At 31 March 2023	1,057	235	1,292

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****13 Debtors**

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	34,382	1,924
Other debtors	517	481
Prepayments and accrued income	6,442	4,972
	<u>41,341</u>	<u>7,377</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Other taxation and social security	2,965	(3,874)
Deferred income	15 65,826	16,447
Trade creditors	12,167	8
Other creditors	2,616	1,028
Accruals and deferred income	1,800	4,680
	<u>85,374</u>	<u>18,289</u>

15 Deferred income

	2024	2023
	£	£
Other deferred income	<u>65,826</u>	<u>16,447</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>65,826</u>	<u>16,447</u>
Movements in the year:		

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Deferred income	(Continued)	
Deferred income at 1 April 2023	16,447	91,140
Released from previous periods	(16,447)	(91,140)
Resources deferred in the year	65,826	16,447
	<hr/>	<hr/>
Deferred income at 31 March 2024	65,826	16,447
	<hr/> <hr/>	<hr/> <hr/>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fund balances at 31 March 2024 are represented by:		
Intangible fixed assets	4,978	8,711
Tangible assets	799	1,292
Current assets/(liabilities)	381,729	205,293
	<hr/>	<hr/>
	387,506	215,296
	<hr/> <hr/>	<hr/> <hr/>

17 Related party transactions

Mr R Elston and Mr M Britt trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £229,062 (2023: £55,414).

Included within other creditor is an amount due to Inclusive Trading CIC of £2,616 (2023: £Nil).

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales - Charity number 1136395

Accounts

Charity registration number 1136395

Company registration number 05794990 (England and Wales)

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julia Green Lee Edward Corless Alexandra Seddon Ramsay Taylor Dean Graham Atkinson Petra Alexandra Kennedy Alistair Kerr David Stenning Rachel Jones Jane Matthew Britt Robert Stephen Elston	(Appointed 27 February 2023)
Charity number	1136395	
Company number	05794990	
Registered office	Room 15 Aldershot Enterprise Centre 14-40 Victoria Road Aldershot Hampshire United Kingdom GU11 1TH	
Independent examiner	Siobhan Glenister, ACA 5 The Square Bagshot Surrey United Kingdom GU19 5AX	

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 17

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 17 of the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are in the following areas:

- Education/training
- Disability
- The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Achievements and performance

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers, family carers and statutory organisations. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp which had 1078 subscribers. We continue to make use of social media to supplement information contained on our website. We now have 2,445 followers on Twitter and 1166 on Facebook, and 2795 followers on LinkedIn extending our reach to members, potential members, and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements. We have invested in a community portal and a new website to be launched in 23/24. BASE invested in new branding to ensure the charity which was very well received by members.

BASE has continued to develop strong partnerships across a range of government departments, charities and organisations that share BASE's mission. We have continued to build strong links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). BASE has worked closely with the DWP to roll out the Local Supported Employment trailblazer and have run a range of webinars to support local authorities to develop and deliver best practice.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

BASE has invested in research in partnership with the University of Strathclyde and University of Sheffield to develop a range of resources to support the supported employment sector and member organisations. The membership had grown to 255 members as of March 2023, we have invested in a community platform and a membership manager to drive the best engagement for our membership. BASE introduced monthly lunch and learn sessions which were well received by members, as another way of positively supporting the sector.

BASE continues to engage in National partnerships and networks to support the wider policy work, the CEO co-chairs the Youth Employment Disability subgroup, presents regularly at the Send Employment forum and the Cabinet office Disability task force.

BASE in partnership with our trading arm Inclusive Trading CIC has continued to deliver a range of training courses, including the Level 3 certificate for supported employment accredited by Gateway Qualifications. We have successfully achieved CPD certification for other training courses and are working to achieve this for all training.

We issued kitemarks for providers who achieve score thresholds for the Supported Employment Quality Framework. BASE was named as the quality audit partner for all of the Local Supported Employment trailblazer organizations.

We held the annual conference in Leeds, which sold out and received excellent feedback from delegates. BASE members attended the AGM on the first day of the conference and feedback from members was to move future AGM's to online to enable more members to attend.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the European Union of Supported Employment.

Financial review

2022-23 British Association for Supported Employment (BASE) in 2022-2023 posted a loss of £59,569 this is mainly due to trying to reduce the reliance on Inclusive Trading CIC and focus on growing membership to become self-sustaining. Inclusive Trading CIC donated £55,414 to BASE the charity.

The Executive Committee met five times during the year and continues to regularly monitor income and expenditure, including one meeting face to face.

Structure, governance and management

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Julia Green

Lee Edward Corless

(Appointed 27 February 2023)

Alexandra Seddon

Ramsay Taylor

Dean Graham Atkinson

Petra Alexandra Kennedy

Alistair Kerr

David Stenning

Rachel Jones Jane

Matthew Britt

Robert Stephen Elston

At the end of 2022-23, the association employed five members of staff; the Chief Executive, Laura Davis, Operations Manager Nerise Oldfield-Thompson, Membership, marketing and comms Manager- Gillian Parker admin assistant David Palmer and Internships works project manager Lily beyer.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

" Acting as an umbrella body for service provision within this sector

" Providing advice, guidance and support to service providers, employers, disabled people and their families

" Supporting the development of new services and supporting existing providers to improve the quality of their services

" Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced

" Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills

" Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2022-23, BASE had 255 full member organisations/associate members. Regional network meetings were held across our membership regions with a blended approach between online and face to face, decided by members within the region.. Membership rates for members remained unchanged from the previous year and have not been raised since 2015. We moved from membership across the financial year, to a years membership from the date the member joins.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of British Association For Supported Employment for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

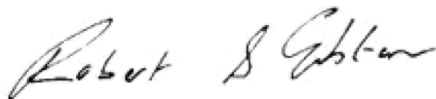
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



.....
Robert Stephen Elston
Trustee

Date: 18th December 2023

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

I report to the trustees on my examination of the financial statements of British Association For Supported Employment (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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 financial statements to be reached.



Siobhan Glenister, ACA

5 The Square
Bagshot
Surrey
GU19 5AX
United Kingdom

Dated: 20/12/2023.....

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	2	152,156	113,249
<u>Charitable activities</u>			
Project income	3	-	19,500
Event costs recharged	3	7,000	-
Total income		<u>159,156</u>	<u>132,749</u>
<u>Expenditure on Charitable activities:</u>			
Project income	4	210,790	139,673
Other	9	7,935	10,660
Total expenditure		<u>218,725</u>	<u>150,333</u>
Net expenditure for the year/ Net movement in funds		(59,569)	(17,584)
Fund balances at 1 April 2022		<u>274,865</u>	<u>292,449</u>
Fund balances at 31 March 2023		<u><u>215,296</u></u>	<u><u>274,865</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT**BALANCE SHEET***AS AT 31 MARCH 2023*

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		8,711		-
Tangible assets	12		1,292		1,192
			<u>10,003</u>		<u>1,192</u>
Current assets					
Debtors	13	7,377		110,748	
Cash at bank and in hand		216,205		264,746	
		<u>223,582</u>		<u>375,494</u>	
Creditors: amounts falling due within one year	14	(18,289)		(101,821)	
Net current assets			<u>205,293</u>		<u>273,673</u>
Total assets less current liabilities			<u>215,296</u>		<u>274,865</u>
Income funds					
Unrestricted funds			<u>215,296</u>		<u>274,865</u>
			<u>215,296</u>		<u>274,865</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

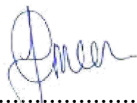
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

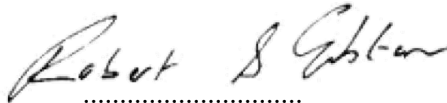
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18th December 2023



.....
Julia Green
Trustee



.....
Robert Stephen Elston
Trustee

Company registration number 05794990

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

British Association For Supported Employment is a private company limited by guarantee incorporated in England and Wales. The registered office is Room 15, Aldershot Enterprise Centre, 14-40 Victoria Road, Aldershot, Hampshire, GU11 1TH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Brand	33% Straight line method
-------	--------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line method
Computers	25% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	152,156	113,249
	<u> </u>	<u> </u>
Donations and gifts		
Donations & legacies	152,156	113,249
	<u> </u>	<u> </u>
	<u>152,156</u>	<u>113,249</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Event costs recharged 2023 £	Project income 2022 £
SBSG Project income	7,000	19,500

4 Project income

	2023 £	2022 £
SBSG project consultancy	13,259	27,200
Share of support costs (see note 5)	195,611	108,473
Share of governance costs (see note 5)	1,920	4,000
	<u>210,790</u>	<u>139,673</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	101,017	-	101,017	83,239
Depreciation	3,691	-	3,691	957
Operating lease charges	-	-	-	5,261
Bank fees	118	-	118	127
Travelling	5,639	-	5,639	1,872
Computer running costs	9,963	-	9,963	-
Insurance	2,339	-	2,339	2,384
Telecommunication	104	-	104	721
Postage and stationery	7,749	-	7,749	1,665
Advertising	12,513	-	12,513	5,200
Subscriptions	4,477	-	4,477	1,818
Sundries	2,575	-	2,575	5,229
Legal & professional fees	45,426	-	45,426	-
Independent examiners fee	-	1,920	1,920	4,000
	<u>195,611</u>	<u>1,920</u>	<u>197,531</u>	<u>112,473</u>
Analysed between				
Charitable activities	<u>195,611</u>	<u>1,920</u>	<u>197,531</u>	<u>112,473</u>

Governance costs includes payments to the independent examiners of £1,920 (2022- £4000) for independent examiners fees.

6 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	1,202	957
Amortisation of intangible assets	2,489	-
Operating lease charges	-	5,261
	<u>1,202</u>	<u>5,261</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £3,328.16 (2022: £657) were paid to the trustees.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	1	1
	<u>1</u>	<u>1</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	101,017	83,239
	<u>101,017</u>	<u>83,239</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Conferences and events	7,935	10,400
Pensions	-	260
	7,935	10,660
	<u>7,935</u>	<u>10,660</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Intangible fixed assets

	Brand £
Cost	
At 1 April 2022	-
Additions - separately acquired	11,200
	<u>11,200</u>
At 31 March 2023	<u>11,200</u>
Amortisation and impairment	
At 1 April 2022	-
Amortisation charged for the year	2,489
	<u>2,489</u>
At 31 March 2023	<u>2,489</u>
Carrying amount	
At 31 March 2023	<u>8,711</u>
At 31 March 2022	<u>-</u>

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2022	5,002	9,900	14,902
Additions	1,302	-	1,302
Disposals	(2,419)	-	(2,419)
	<u>3,885</u>	<u>9,900</u>	<u>13,785</u>
At 31 March 2023	<u>3,885</u>	<u>9,900</u>	<u>13,785</u>
Depreciation and impairment			
At 1 April 2022	4,123	9,587	13,710
Depreciation charged in the year	1,124	78	1,202
Eliminated in respect of disposals	(2,419)	-	(2,419)
	<u>2,828</u>	<u>9,665</u>	<u>12,493</u>
At 31 March 2023	<u>2,828</u>	<u>9,665</u>	<u>12,493</u>
Carrying amount			
At 31 March 2023	<u>1,057</u>	<u>235</u>	<u>1,292</u>
At 31 March 2022	<u>879</u>	<u>313</u>	<u>1,192</u>

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets **(Continued)**

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	1,924	53,356
Other debtors	481	44,553
Prepayments and accrued income	4,972	12,839
	7,377	110,748
	7,377	110,748

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		(3,874)	9,464
Deferred income	15	16,447	91,140
Trade creditors		8	-
Other creditors		1,028	1,079
Accruals and deferred income		4,680	138
		18,289	101,821
		18,289	101,821

15 Deferred income

	2023	2022
	£	£
Other deferred income	16,447	91,140
	16,447	91,140

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	16,447	91,140
	16,447	91,140

Movements in the year:

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income	(Continued)	
Deferred income at 1 April 2022	91,140	69,800
Released from previous periods	(91,140)	(69,800)
Resources deferred in the year	16,447	91,140
	<hr/>	<hr/>
Deferred income at 31 March 2023	16,447	91,140
	<hr/> <hr/>	<hr/> <hr/>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Intangible fixed assets	8,711	-
Tangible assets	1,292	1,192
Current assets/(liabilities)	205,293	273,673
	<hr/>	<hr/>
	215,296	274,865
	<hr/> <hr/>	<hr/> <hr/>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales - Charity number 1136395

Accounts

REGISTERED COMPANY NUMBER: 05794990 (England and Wales)
REGISTERED CHARITY NUMBER: 1136395

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
British Association for Supported
Employment

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

**British Association for Supported
Employment**

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for the year ended 31 March 2022**

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British Association for Supported Employment

Report of the Trustees for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are in the following areas:

- " Education/training
- " Disability
- " The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

British Association for Supported Employment

Report of the Trustees for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers, family carers and statutory organisations. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp. We continue to make use of social media to supplement information contained on our website. We now have over 2,000 followers on Twitter and 890 on Facebook, extending our reach to members, potential members and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements.

BASE has continued to engage closely with a wide range of stakeholders and partners. We have links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE) Department of Health (DoH). We continue to represent our members through attendance at a range of policy forums and task groups. We have worked closely with DWP to develop plans for a supported employment trailblazer initiative where national funding can be used to part-fund locally commissioned services. We have continued to collaborate with DWP, through the Supported Business Steering Group, on plans to ensure the financial sustainability of 50 supported businesses across the UK. We have also campaigned for improvements to DWP's Access to Work programme and worked with Access to Work around the Access to Work Plus POC.

BASE has continued to attend several networks to gain consensus on influencing public policy. These have included the Youth Employment Group, the National SEND Employment Forum, the National Disability Strategy Regional Stakeholder Network, and the Careers and Enterprise Company SEND Advisory Group.

We delivered a wide range of training courses over the year through our trading arm, Inclusive Trading CIC. This includes continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. Feedback from our external quality assurance visits continues to be excellent and we continue to work with a strong group of assessor associates and trainers.

We issued kitemarks for providers who achieve particular score thresholds for the Supported Employment Quality Framework. We hope that this will encourage the wider adoption of quality assurance processes within our membership.

We held the annual conference in Brighton, at a reduced rate, to support our members and the sector to get together post pandemic and received excellent feedback on how the conference continued, while managing the on-going concerns about meeting in person. Our AGM was well attended and feedback well received by members.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the European Union of Supported Employment.

FINANCIAL REVIEW

2021-22 saw the association make a deficit of £17,584 . BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIC. Inclusive Trading CIC made a donation of £43,527 during the year. NEC meetings continued on line during this year, with plans to move back to face to face meetings following a post pandemic risk assessment. . The National Executive Committee met five times during the year and continues to regularly monitor income and expenditure. Some income has been deferred to 2022-23 to cover pre-paid activity.

British Association for Supported Employment

Report of the Trustees for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

Julia Green (Chair)
Matt Britt (Vice-Chair)
Robert Elston (Treasurer)
Dean Atkinson (Midlands)
Rachel Jones (North West)
Petra Kennedy (Wales)
Alistair Kerr (Scotland)
Alexandra Seddon (South West)
David Stenning (South East)
Ramsay Taylor (North East)
Kathy Melling (Co-opted)
Nerise Oldfield-Thompson (Co-opted)
Melanie Walls (Co-opted)

At the end of 2021-22, the association employed two members of staff; the Chief Executive, Huw Davies and the new appointment of Operations Manager Nerise Oldfield-Thompson. We outsource management of our social media.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

- " Acting as an umbrella body for service provision within this sector
- " Providing advice, guidance and support to service providers, employers, disabled people and their families
- " Supporting the development of new services and supporting existing providers to improve the quality of their services
- " Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced
- " Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills
- " Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2021-22, BASE had 254 full member organisations/associate members. Regional network meetings were held across our membership regions. These online forums improved engagement and we plan to maintain online meetings with the annual conference providing opportunity for face to face membership engagement. Membership rates for members remained unchanged from the previous year and have not been raised since 2015.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05794990 (England and Wales)

Registered Charity number
1136395

Registered office
Room 58
Aldershot Enterprise Centre
Louise Margaret Road
Aldershot
Hampshire
GU11 2PW

**British Association for Supported
Employment**

**Report of the Trustees
for the year ended 31 March 2022**

Trustees

A Kerr Director and Trustee
R Elston Director and Trustee
M Britt Director and Trustee
D Atkinson Director and Trustee
J Green Director and Trustee
R Jones Director and Trustee
P Kennedy Director and Trustee
D Stenning Director and Trustee
A Seddon Director and Trustee
R Taylor Director and Trustee

Independent Examiner

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

Approved by order of the board of trustees on 28 September 2022 and signed on its behalf by:

R Elston - Trustee

**Independent Examiner's Report to the Trustees of
British Association for Supported
Employment**

Independent examiner's report to the trustees of British Association for Supported Employment ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the 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.

Gavin Taylor
Chartered Accountant
Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

28 September 2022

**British Association for Supported
Employment**

**Statement of Financial Activities
for the year ended 31 March 2022**

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		113,249	197,609
Charitable activities			
Project income		19,500	13,900
Total		<u>132,749</u>	<u>211,509</u>
EXPENDITURE ON			
Charitable activities			
Project income		139,673	13,665
Other		10,660	94,050
Total		<u>150,333</u>	<u>107,715</u>
NET INCOME/(EXPENDITURE)		(17,584)	103,794
RECONCILIATION OF FUNDS			
Total funds brought forward		292,449	188,655
TOTAL FUNDS CARRIED FORWARD		<u><u>274,865</u></u>	<u><u>292,449</u></u>

The notes form part of these financial statements

**British Association for Supported
Employment**

**Balance Sheet
31 March 2022**

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds £
FIXED ASSETS			
Tangible assets	6	1,192	2,149
CURRENT ASSETS			
Debtors	7	110,748	108,851
Cash at bank		264,746	262,874
		<u>375,494</u>	<u>371,725</u>
CREDITORS			
Amounts falling due within one year	8	(101,821)	(81,425)
		<u>273,673</u>	<u>290,300</u>
NET CURRENT ASSETS			
		<u>274,865</u>	<u>292,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>274,865</u>	<u>292,449</u>
NET ASSETS		<u>274,865</u>	<u>292,449</u>
FUNDS	9		
Unrestricted funds		<u>274,865</u>	<u>292,449</u>
TOTAL FUNDS		<u>274,865</u>	<u>292,449</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**British Association for Supported
Employment**

**Balance Sheet - continued
31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2022 and were signed on its behalf by:

J Green - Trustee

R Elston - Trustee

British Association for Supported Employment

Notes to the Financial Statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties regarding the charity's ability to continue and hence the financial statements have been prepared on a going concern basis.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Other assurance services	4,000	4,000
Depreciation - owned assets	957	1,720
Other operating leases	<u>5,261</u>	<u>5,564</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Travel expenses of £657 (2020: £Nil) were paid to the trustees and mileage expenses of £Nil (2020: £Nil) were paid to the trustees.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	197,609
Charitable activities	
Project income	<u>13,900</u>
Total	<u>211,509</u>
EXPENDITURE ON	
Charitable activities	
Project income	13,665
Other	<u>94,050</u>
Total	<u>107,715</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME 103,794

RECONCILIATION OF FUNDS

Total funds brought forward 188,655

TOTAL FUNDS CARRIED FORWARD 292,449

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
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COST

At 1 April 2021 and 31 March 2022	<u>5,002</u>	<u>9,900</u>	<u>14,902</u>
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DEPRECIATION

At 1 April 2021	3,271	9,482	12,753
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Charge for year	<u>852</u>	<u>105</u>	<u>957</u>
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At 31 March 2022	<u>4,123</u>	<u>9,587</u>	<u>13,710</u>
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NET BOOK VALUE

At 31 March 2022	<u>879</u>	<u>313</u>	<u>1,192</u>
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At 31 March 2021	<u>1,731</u>	<u>418</u>	<u>2,149</u>
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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Trade debtors	53,356	48,346
Other debtors	44,553	58,271
Prepayments and accrued income	10,500	-
Prepayments	<u>2,339</u>	<u>2,234</u>
	<u>110,748</u>	<u>108,851</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	-	458
VAT	9,464	9,702
Other creditors	1,079	1,279
Accruals and deferred income	91,278	69,986
	<u>101,821</u>	<u>81,425</u>

Deferred income comprises payments received for subscriptions for the following financial year to 31 March 2022.

	31/3/22	31/3/21
	£	£
Balance as at 1 April 2021	69,800	72,143
Amount released to income earned from charitable activities	(69,800)	(72,143)
Amounts deferred in year	91,140	69,800
	<u>91,140</u>	<u>69,800</u>

9. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	292,449	(17,584)	274,865
	<u>292,449</u>	<u>(17,584)</u>	<u>274,865</u>
TOTAL FUNDS	<u>292,449</u>	<u>(17,584)</u>	<u>274,865</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,749	(150,333)	(17,584)
	<u>132,749</u>	<u>(150,333)</u>	<u>(17,584)</u>
TOTAL FUNDS	<u>132,749</u>	<u>(150,333)</u>	<u>(17,584)</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	188,655	103,794	292,449
TOTAL FUNDS	<u>188,655</u>	<u>103,794</u>	<u>292,449</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,509	(107,715)	103,794
TOTAL FUNDS	<u>211,509</u>	<u>(107,715)</u>	<u>103,794</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	188,655	86,210	274,865
TOTAL FUNDS	<u>188,655</u>	<u>86,210</u>	<u>274,865</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	344,258	(258,048)	86,210
TOTAL FUNDS	<u>344,258</u>	<u>(258,048)</u>	<u>86,210</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

10. RELATED PARTY DISCLOSURES

Mr R Elston and Mr M Britt trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £43,527 (2021: £113,492).

Included within other debtors is an amount due from Inclusive Trading CIC of £43,527 (2021: £58,271).

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,794	115,666
Grants	-	10,000
Subscriptions	67,455	71,943
	<hr/>	<hr/>
	113,249	197,609
Charitable activities		
SBSG Project Income	19,500	13,900
	<hr/>	<hr/>
Total incoming resources	132,749	211,509
EXPENDITURE		
Charitable activities		
SBSG Project Consultancy	27,200	14,730
Other		
Pensions	260	-
Conferences and events	10,400	200
	<hr/>	<hr/>
	10,660	200
Support costs		
Finance		
Bank charges	127	93
Other		
Wages	83,239	71,508
Other operating leases	5,261	5,564
Rates and water	142	147
Insurance	2,384	1,400
Light and heat	939	1,421
Telephone	721	709
Postage and stationery	584	541
Sundries	3,982	(233)
Advertising and social media	5,200	3,310
Subscriptions	1,818	1,171
Repairs and renewals	1,247	1,650
Travelling	1,872	(216)
Plant and machinery	852	1,581
Computer equipment	105	139
	<hr/>	<hr/>
	108,346	88,692
Governance costs		
Auditors' remuneration for non audit work	4,000	4,000

This page does not form part of the statutory financial statements

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

	31/3/22	31/3/21
	£	£
Total resources expended	<u>150,333</u>	<u>107,715</u>
Net (expenditure)/income	<u><u>(17,584)</u></u>	<u><u>103,794</u></u>

This page does not form part of the statutory financial statements

BRITISH ASSOCIATION FOR SUPPORTED EMPLOYMENT

England & Wales - Charity number 1136395

Accounts

REGISTERED COMPANY NUMBER: 05794990 (England and Wales)
REGISTERED CHARITY NUMBER: 1136395

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
British Association for Supported
Employment**

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

**British Association for Supported
Employment**

**Contents of the Financial Statements
for the year ended 31 March 2021**

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14

**Report of the Trustees
for the year ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are in the following areas:

- " Education/training
- " Disability
- " The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Report of the Trustees
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers and family carers. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp. We continue to make use of social media to supplement information contained on our website. We now have over 2,000 followers on Twitter and 890 on Facebook, extending our reach to members, potential members and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements.

BASE has continued to engage closely with a wide range of stakeholders and partners. We have links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). We continue to represent our members through attendance at a range of policy forums and task groups. We have worked closely with DWP to develop plans for a supported employment trailblazer initiative where national funding can be used to part-fund locally commissioned services. We have continued to collaborate with DWP, through the Supported Business Steering Group, on plans to ensure the financial sustainability of 50 supported businesses across the UK. We have also campaigned for improvements to DWP's Access to Work programme.

BASE has liaised with the Department for Education through the year to minimise the impact of the Covid pandemic on learners with disabilities. We also put forward our views for the forthcoming SEND Review.

BASE has joined several networks to gain consensus on influencing public policy. These have included the Youth Employment Group, the National SEND Employment Forum, the National Disability Strategy Regional Stakeholder Network, and the Careers and Enterprise Company SEND Advisory Group. We've also supported the EmployAutism initiative.

We delivered a wide range of training courses over the year through our trading arm, Inclusive Trading CIC. This includes continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. We now have nearly 500 people who have enrolled on the course and further courses are planned for 2021-22. Feedback from our external quality assurance visits continues to be excellent and we continue to work with a strong group of assessor associates and trainers.

We have begun to issue kitemarks for providers who achieve particular score thresholds for the Supported Employment Quality Framework. We hope that this will encourage the wider adoption of quality assurance processes within our membership.

Our annual conference was cancelled due to the Covid pandemic and we instead arranged a series of online workshops during the summer. Our AGM was held online and was well attended.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the European Union of Supported Employment.

FINANCIAL REVIEW

2020-21 saw the association make a surplus of £103,794. BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIC. Inclusive Trading CIC made a donation of £113,492 during the year. Membership numbers increased by 10% to over 220. Covid-19 has had a big impact on our operations and all events, including NEC meetings, transferred to online platforms. We had to cancel our annual conference due to Covid-19 and instead put on a series of webinars and workshops for members. The National Executive Committee met five times during the year and continues to regularly monitor income and expenditure. Some income has been deferred to 2021-22 to cover pre-paid activity.

**Report of the Trustees
for the year ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

Julia Green (Chair)
Matt Britt (Vice-Chair)
Robert Elston (Treasurer)
Dean Atkinson (Midlands)
Rachel Jones (North West)
Petra Kennedy (Wales)
Alistair Kerr (Scotland)
Alexandra Seddon (South West)
David Stenning (South East)
Ramsay Taylor (North East)
Kathy Melling (Co-opted)
Nerise Oldfield-Thompson (Co-opted)
Melanie Walls (Co-opted)

At the end of 2020-21, the association employed one member of staff; the Chief Executive, Huw Davies. We outsource management of our social media.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

- " Acting as an umbrella body for service provision within this sector
- " Providing advice, guidance and support to service providers, employers, disabled people and their families
- " Supporting the development of new services and supporting existing providers to improve the quality of their services
- " Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced
- " Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills
- " Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2020-21, BASE had 204 full member organisations and 18 associate members. Regional network meetings were held across our membership regions. These online forums improved engagement and we plan to maintain online meetings. Membership rates for members remained unchanged from the previous year and have not been raised since 2015.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05794990 (England and Wales)

Registered Charity number
1136395

Registered office
Unit 4
200 Bury Road
Tottington
Bury
Lancashire
BL8 3DX

**Report of the Trustees
for the year ended 31 March 2021**

Trustees

A Kerr Director and Trustee
R Elston Director and Trustee
M Britt Director and Trustee
D Atkinson Director and Trustee
J Green Director and Trustee
R Jones Director and Trustee
P Kennedy Director and Trustee
D Stenning Director and Trustee
A Seddon Director and Trustee
R Taylor Director and Trustee

Independent Examiner

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of British Association for Supported Employment for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 July 2021 and signed on its behalf by:

X 

R Elston - Trustee

**Independent Examiner's Report to the Trustees of
British Association for Supported
Employment**

Independent examiner's report to the trustees of British Association for Supported Employment ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the 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.

Gavin Taylor
Chartered Accountant
Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

27 July 2021

**British Association for Supported
Employment**

**Statement of Financial Activities
for the year ended 31 March 2021**

	Notes	31/3/21 Unrestricted fund £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		197,609	118,013
Charitable activities			
Project income		13,900	31,087
Total		<u>211,509</u>	<u>149,100</u>
EXPENDITURE ON			
Charitable activities			
Project income		13,665	21,985
Other		94,050	109,259
Total		<u>107,715</u>	<u>131,244</u>
NET INCOME		103,794	17,856
RECONCILIATION OF FUNDS			
Total funds brought forward		188,655	170,799
TOTAL FUNDS CARRIED FORWARD		<u><u>292,449</u></u>	<u><u>188,655</u></u>

The notes form part of these financial statements

**British Association for Supported
Employment (Registered number: 05794990)**

**Balance Sheet
31 March 2021**

	Notes	31/3/21 Unrestricted fund £	31/3/20 Total funds £
FIXED ASSETS			
Tangible assets	6	2,149	1,286
CURRENT ASSETS			
Debtors	7	108,851	98,094
Cash at bank		262,874	174,709
		<u>371,725</u>	<u>272,803</u>
CREDITORS			
Amounts falling due within one year	8	(81,425)	(85,434)
		<u>290,300</u>	<u>187,369</u>
NET CURRENT ASSETS			
		<u>292,449</u>	<u>188,655</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>292,449</u>	<u>188,655</u>
NET ASSETS			
		<u>292,449</u>	<u>188,655</u>
FUNDS	9		
Unrestricted funds		292,449	188,655
TOTAL FUNDS		<u>292,449</u>	<u>188,655</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

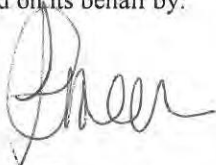
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**British Association for Supported
Employment (Registered number: 05794990)**

**Balance Sheet - continued
31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2021 and were signed on its behalf by:

x 

J Green - Trustee



R Elston - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties regarding the charity's ability to continue and hence the financial statements have been prepared on a going concern basis.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

2. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Other assurance services	4,000	4,000
Depreciation - owned assets	1,720	984
Other operating leases	<u>5,564</u>	<u>5,281</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Travel expenses of £Nil (2020: £1,056) were paid to the trustees and mileage expenses of £Nil (2020: £1,289) were paid to the trustees This is due to travel restrictions associated with Covid 19..

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	118,013
Charitable activities	
Project income	31,087
Total	<u>149,100</u>
EXPENDITURE ON	
Charitable activities	
Project income	21,985
Other	<u>109,259</u>
Total	<u>131,244</u>
NET INCOME	<u>17,856</u>

**British Association for Supported
Employment**

Notes to the Financial Statements - continued
for the year ended 31 March 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

170,799

TOTAL FUNDS CARRIED FORWARD

188,655

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2020	8,687	9,900	18,587
Additions	2,583	-	2,583
Disposals	(6,268)	-	(6,268)
At 31 March 2021	<u>5,002</u>	<u>9,900</u>	<u>14,902</u>
DEPRECIATION			
At 1 April 2020	7,958	9,343	17,301
Charge for year	1,581	139	1,720
Eliminated on disposal	(6,268)	-	(6,268)
At 31 March 2021	<u>3,271</u>	<u>9,482</u>	<u>12,753</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,731</u>	<u>418</u>	<u>2,149</u>
At 31 March 2020	<u>729</u>	<u>557</u>	<u>1,286</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	48,346	68,604
Other debtors	58,271	28,047
Prepayments	2,234	1,443
	<u>108,851</u>	<u>98,094</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	458	2,086
VAT	9,702	8,485
Other creditors	1,279	2,026
Accruals and deferred income	69,986	72,837
	<u>81,425</u>	<u>85,434</u>

Deferred income comprises payments received for subscriptions for the following financial year to 31 March 2022.

	31/3/21	31/3/20
	£	£
Balance as at 1 April 2020	72,143	94,800
Amount released to income earned from charitable activities	(72,143)	(94,800)
Amounts deferred in year	69,800	72,143
	<u>69,800</u>	<u>72,143</u>
Balance as at 31 March 2021	<u>69,800</u>	<u>72,143</u>

9. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	188,655	103,794	292,449
	<u>188,655</u>	<u>103,794</u>	<u>292,449</u>
TOTAL FUNDS	<u>188,655</u>	<u>103,794</u>	<u>292,449</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	211,509	(107,715)	103,794
	<u>211,509</u>	<u>(107,715)</u>	<u>103,794</u>
TOTAL FUNDS	<u>211,509</u>	<u>(107,715)</u>	<u>103,794</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	170,799	17,856	188,655
TOTAL FUNDS	<u>170,799</u>	<u>17,856</u>	<u>188,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,100	(131,244)	17,856
TOTAL FUNDS	<u>149,100</u>	<u>(131,244)</u>	<u>17,856</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	170,799	121,650	292,449
TOTAL FUNDS	<u>170,799</u>	<u>121,650</u>	<u>292,449</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	360,609	(238,959)	121,650
TOTAL FUNDS	<u>360,609</u>	<u>(238,959)</u>	<u>121,650</u>

10. RELATED PARTY DISCLOSURES

Mr R Elston and Mr M Britt trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £113,492 (2020: £55,221).

Included within other debtors is an amount due from Inclusive Trading CIC of £58,271 (2020: £28,047).

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	115,666	55,399
Grants	10,000	-
Subscriptions	71,943	62,614
	<u>197,609</u>	<u>118,013</u>
Charitable activities		
SBSG Project Income	13,900	31,087
	<u>13,900</u>	<u>31,087</u>
Total incoming resources	<u>211,509</u>	<u>149,100</u>
EXPENDITURE		
Charitable activities		
SBSG Project Consultancy	14,730	21,985
Other		
Conferences and events	200	4,134
Support costs		
Finance		
Bank charges	93	113
Other		
Wages	71,508	70,980
Other operating leases	5,564	5,281
Rates and water	147	295
Insurance	1,400	1,312
Light and heat	1,421	831
Telephone	709	641
Postage and stationery	541	756
Sundries	(233)	13
Advertising and social media	3,310	4,250
Subscriptions	1,171	1,669
Repairs and renewals	1,650	883
Travelling	(216)	13,117
Plant and machinery	1,581	798
Computer equipment	139	186
	<u>88,692</u>	<u>101,012</u>
Governance costs		
Auditors' remuneration for non audit work	4,000	4,000
	<u>4,000</u>	<u>4,000</u>
Total resources expended	<u>107,715</u>	<u>131,244</u>
Net income	<u>103,794</u>	<u>17,856</u>

This page does not form part of the statutory financial statements