



# **Trustees' Annual Report and Financial Statements for the 14 Month Period Ended 31st December 2025**



**Registered Charity No: 1162560**



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## Legal and Administrative Information

Bolton Adult Autism Support is a registered charity No: 1162560  
 The principal office and registered address is  
 1st Floor, Nelson House, Nelson Square, Bolton, BL1 1JT

<b>GOVERNING DOCUMENT</b>	Constitution
<b>TRUSTEE BOARD</b>	
Chair	Roselle Gorman
Vice-Chair	Anita Powley
Treasurer	Ralph Ellerton, FCA
Honorary Secretary	Nathaniel Akande
Other Trustees	Michelle Grogan Paul Aldred Hannah Lovatt Sara Kehoe
Co-Opted Trustees	Daniel Morris
Management	Vicky Kenyon, Service Manager
Independent Examiners	Harts Ltd; Westminster House, 10 Westminster Road, Macclesfield, SK12 1BX
Bankers	Lloyds Bank Plc; 25 Gresham Street, London, EC2V 7HN

# WHO WE ARE

**Bolton Adult Autism Support (BAAS) is an award winning grassroots charity based in Bolton supporting Autistic Adults and their Carers**

## **Our Vision**

**A society that accepts, involves and understands autistic people. Where all autistic adults and their carers feel they belong.**



## **Our Values go ACROSS the Autistic Spectrum:-**

**Acceptance  
Connection  
Respect  
Openness  
Sensitivity  
Support**

# OPERATIONS

**As a small charity, the part-time staffing structure of BAAS is as follows:-**

## **Service Manager and Designated Safeguarding Lead**

The Board of Trustees delegate the day to day running of BAAS to Vicky, who is responsible for the oversight of all operational matters, including funding procurement. Vicky also provides first tier Tribunal representation during disability welfare benefit appeals.

## **Volunteer Coordinator**

Vivian manages the befriending service, and provides support for all those engaged in the befriending service project. Vivian also manages the recruitment, onboarding and line management of our team of volunteers.

## **Welfare Benefits Adviser**

Zara assists service beneficiaries to apply for disability benefits, as well as helping them to challenge adverse benefit decisions. Zara's role is evolving as she is also about to embark on delivering employment advocacy at BAAS.

## **Outreach Project Lead**

Carol leads our social and life skills events for service beneficiaries. Together with having general oversight of this project, Carol also has direct responsibility for facilitating each of the life skills sessions.

## **Training & Outreach Facilitator**

Jasmine delivers our training modules to volunteers and external organisations. Jasmine also works alongside Carol on the social and life skills project, facilitating each of the arts and crafts workshops.

## **Junior Administrator**

Poppy provides administrative support primarily to the Service Manager and Volunteer Coordinator, but is also available to support the full operational team, when required.

## **Office Cleaner**

Julie looks after our office, ensuring a pleasant environment for all.

# ACHIEVEMENTS

To build on the success of the Queen's Award for Voluntary Service, granted to BAAS in June 2020, our governing and operational teams have worked really hard over the last reporting year to gain further recognition for the positive ways in which we perform, and the difference we continue to make within our local community.

In November 2024, we were really proud to be granted **Bolton's Volunteer Charter**, which recognises the high standards of practice we engage in when working alongside our wonderful team of volunteers.

In early summer 2025, we then submitted almost 40 separate pieces of evidence, which were assessed by Bolton CVS in conjunction with Bolton Council, and in August 2025 we were absolutely thrilled to be awarded the **Bolton Quality Mark**, which recognises VCSE organisations who are:-

*"complying with all robust operating standards as set by the Bolton Mark Board, deeming the organisation safe, accessible and effective. The accreditation is a mark of high quality for organisations working within communities."*



**Team BAAS** being presented with the **Bolton Quality Mark**,  
by Dawn Yates-Obe, Chief Executive at Bolton CVS

# PERFORMANCE

**4** Student  
Work  
Placements  
supported

**439**  
attendances  
across **70**  
Social & Life  
Skills Sessions

**65** Training  
Modules  
Delivered

**33** Voluntary  
roles  
facilitated

"BAAS is great, my confidence has definitely increased. I've learned more about myself & feel welcomed & respected when I come to sessions."

Sana, June 2025

"I really enjoyed spending time with BAAS. It was my first time out of the house in a while. The staff helped by talking to me. I go mute when I get overwhelmed. The staff talking to me really enabled me to relax and enjoy my time with them. I am looking forward to seeing the staff again at the sessions. I was scared of coming to them before but I'm not now."

Kenny, Oct 2025

"The trip to York with BAAS was a really nice chance to go outside and see more of the places I would never have the courage to go to alone. Thank you."

Louisa, Oct 2024

**20** Befriending  
relationships  
supported

**39** Disability  
Welfare Benefit  
Issues  
supported

**£292,338** in  
confirmed  
welfare benefit  
entitlement  
achieved

**1,019** hours of  
voluntary  
Work  
undertaken

**637** Visitors  
welcomed &  
supported at  
the BAAS office

**51** attendances  
at **10** Carers  
Only Sessions

**21** Autism  
Discussion  
Groups held

**746** separate  
service  
beneficiary  
issues  
supported

# THE DIFFERENCE BAAS MAKES

In June 2025 we circulated a survey on both our social media and via email, asking our Service Beneficiaries to provide feedback on the service they receive at BAAS, with the following results:-

**86%** of respondents felt they had received good quality support

**76%** of those engaged with BAAS reported an improvement in their wellbeing

**81%** were satisfied with the length of time they had waited for support

**91%** felt as though they had been understood and treated as an individual

**86%** of respondents felt they had been listened to and treated with respect

## Qualitative Feedback

*"I think people can be involved with BAAS as little or as much as they want/need, but sometimes I think BAAS needs more staff to give a more tailored approach."*

*"BAAS staff made me feel seen and validated. Which probably saved my life at the time."*

*"Amazing group of people. I feel listened to and understood. The support BAAS provides is unmeasurable. I have only experienced BAAS as a carer and through the welfare benefits service, but I cannot thank them enough. I am aware of the service they provide for autistic adults and it is a comfort to know they are there if/when needed."*

*"I really enjoy being a part of BAAS and being able to talk to people about autism with confidence."*



# BEFRIENDING SERVICE

Our unique **Autism Specific Adult Focused Befriending Service** continues to be an extremely valuable resource in Bolton, meeting the needs of autistic adults who require more bespoke levels of support. Together with the direct beneficiaries of the Befriending Service, this project also benefits carers whose loved ones are thriving, as well as our fantastic volunteers who achieve great job satisfaction from their voluntary work.

The popularity of the Befriending Service has, however, resulted in there being an extended waiting list for service beneficiaries seeking this support, as the demand in people requesting a befriender has consistently outstripped the rate of volunteer recruitment, and our operational capacity to manage an increasing number of befriending relationships.

BAAS has supported **20** Befriending Relationships within the last reporting year, and the impact of the Befriending Service continues to be a really beneficial one for those engaged in befriending matches. After completion of wellbeing assessments we have found the following:-

Service Beneficiary overall life satisfaction levels at the start of a befriending relationship were an **average of 41%**.

After 12 months engagement with a Volunteer Befriender, these self-reported life satisfaction levels had **risen to 79%**.

**Almost doubling the levels of happiness that autistic adults experience!**

At the start of the year we matched, Nancy, an autistic adult and unpaid carer, to volunteer as a befriender with Lucy, an autistic adult living in supported accommodation. Nancy and Lucy have the following to say about their experience of being part of a befriending relationship:-

"I struggle to make friendships as an autistic adult, it's really nice to know there is someone out there who will meet up with me for a coffee and chat."

Lucy

"I enjoy meeting the person I befriend, we have really good chats. The person I am matched with is an absolute fountain of knowledge, and I am learning so much from spending time with them."

Nancy

# SOCIAL & LIFE SKILLS

We have continued to deliver our Social & Life Skills Project, with **70** sessions being held this reporting year, and **439** attendances across these events. Our fortnightly Autism Discussion Groups continue to be a really valuable resource for service beneficiaries to come together, and share their life experiences in a safe, supportive environment.

Equally of value has been the community trips, quiz nights, arts and crafts workshops and life skills sessions, such as cooking skills, where we help our service beneficiaries to gain confidence in the kitchen, as well as give tips on healthy eating and economic grocery shopping.



**Day Trip to York**



**A Walk in the Park**



**Cooking Skills  
Cajun Rice**



**An afternoon at  
Crazy Golf**



**Lego Building Evening**

# WELFARE BENEFITS

With formal training and ongoing support from the Service Manager, who has a background in welfare benefits delivery at Citizens Advice, our dedicated Welfare Benefits Adviser has continued to gain valuable experience in her role, providing direct support to Autistic Adults and their Carers, enabling them to achieve the disability welfare benefits to which are entitled.

At BAAS, we support people at every stage of the disability welfare benefit process, from first application all the way through to representation at First Tier Tribunal Appeals. The extensive lived experience of BAAS staff, ensures our team are uniquely placed to offer this type of individualised support where it is needed the most, alleviating poverty and improving the wellbeing of autistic adults and carers alike.

Throughout this reporting year, **32 individuals** have been supported in either the application or appeal of the following **39 benefit issues**:-

**12** Personal Independence Payments Applications

**10** Personal Independence Payments Renewals

**11** Personal Independence Payments Mandatory Reconsiderations

**2** Personal Independence Payments First Tier Tribunal Appeals

**3** Universal Credit Limited Capability for Work Applications

**1** Universal Credit Limited Capability for Work Mandatory Reconsideration

**23** outcomes have so far been received for the above benefit issues, with **17 of these 23** receiving a successful result with an **ongoing award of disability welfare benefits**, ranging from a period of **2 to 6 years**, providing our service beneficiaries with **long term financial security**.

In this reporting year, a total of **£292,338** in confirmed welfare benefit entitlement has already been awarded, with a further projected welfare benefit entitlement of **£243,031** expected!

# ADVOCACY

## A Case Study

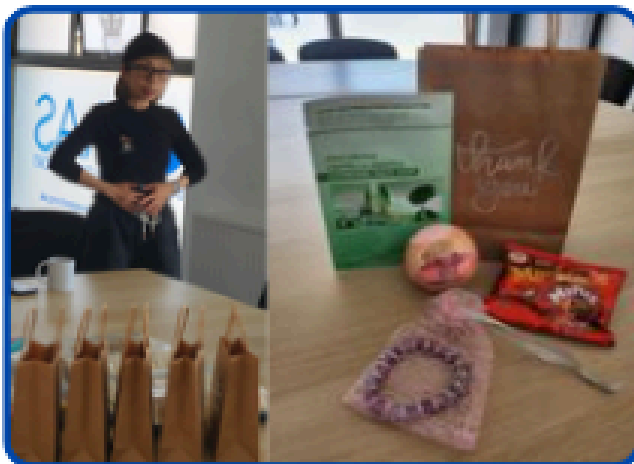
Mary, an unpaid carer in her 60's, lives with and is the only support system for her autistic grandson Joseph, in his early 20's. Mary is the appointee for Joseph and manages all issues on his behalf. Mary came to BAAS seeking support with Joseph's Personal Independence Payments renewal. We supported Mary and Joseph to complete a PIP renewal form and also helped them with advocacy during a PIP telephone medical assessment with the DWP. At reassessment, the DWP unfortunately found Joseph to be ineligible to receive PIP. Mary and Joseph felt defeated by this and were about to give up, when we encouraged them to keep trying as we had assessed Joseph as still meeting the criteria for an award. We went on to support them with a mandatory reconsideration, and after looking at Joseph's application again, the DWP decided to reinstate Joseph's standard daily living component of PIP for a period of 3 years, **totalling £12,474, plus a backpayment of £1,140.**

During the exploration stage of our initial appointment, we also discovered that Joseph had been pressured to sign up for a training course that he was unable to undertake, because of the way he was impacted by Autism and ADHD, and the 80 mile round trip that he would be required to travel each day. Due to a combination of impulsivity caused by ADHD and a social communication disability, Joseph struggled to recognise that he was being unfairly pressured into signing up for the course, or fully consider the implications when making this commitment. When Mary, who had not been present at the time that Joseph signed up for the course, learned of the events and complained to the college, explaining Joseph's circumstances, the college refused to take Joseph's neurodiversity into account, insisting he must still pay for the course, whether he attended or not, as he had signed a contract with them. When the fee remained unpaid, the college then passed the outstanding course fee of **£5,560** onto a debt collector. With Joseph and Mary's consent, we liaised with our colleagues at Bolton Money Skills Service, who advised us of the steps we needed to take to provide effective advocacy, and following this, we wrote to both the college and the debt collector, explaining the reasons why it was not possible for Joseph to undertake the course, the unfair circumstances that were involved when he signed up, along with the significant detrimental impact pursuing the outstanding fee was having on both of our service beneficiaries.

Following our intervention, the college agreed to wipe the course fee, and the **outstanding debt of £5,560 was revoked.**

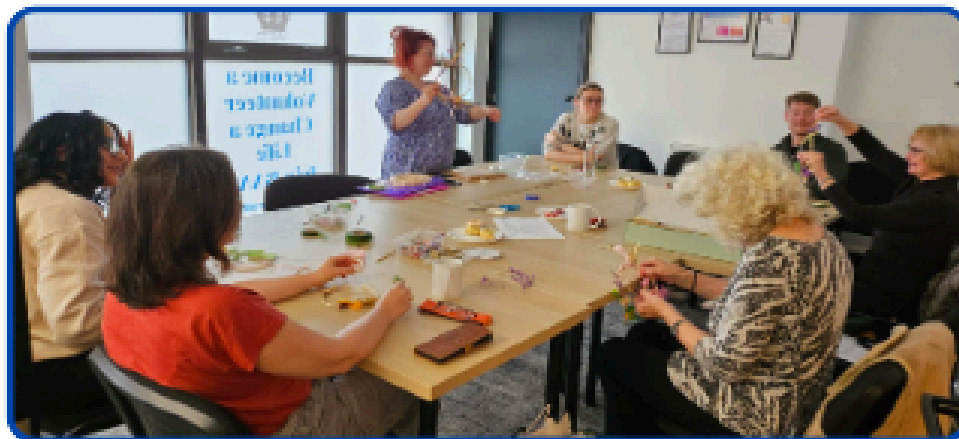
# CARERS SUPPORT

Our monthly Carers Only Support Group, headed in a voluntary capacity by the Chair of Trustees, Roselle, continues to be an extremely valuable resource for unpaid carers of autistic adults in Bolton, providing a safe space, opportunities to chat about shared life experiences and the chance to receive useful information, helping our carers to feel connected within their local community and truly valued in their role.



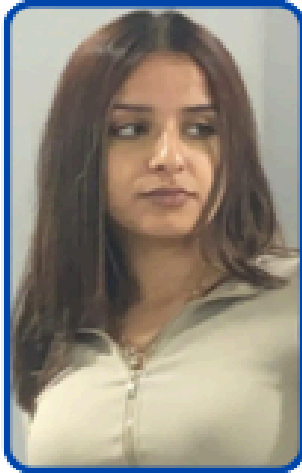
For Carers Week 2025, we held a special event, providing a buffet for carers, a goody bag of wellbeing treats, and we also delivered a wellbeing workshop, helping carers to pause, take time to reflect and connect with their bodies through breathwork and relaxation techniques.

We have also collaborated on two occasions with Stars & Stiches, a local organisation looking after others through the means of art. Our carers have really benefited from the input and expertise of Stars & Stiches, helping them to explore their emotions through their own creativity.



In addition to the pastoral activities described above, we have also facilitated some information sessions, such as Co-op Money Services, Bolton Money Skills and One-Point Counselling Service, equipping our carers with knowledge of local services which may help their circumstances. There have been **51** attendances across **10** Carers events.

# VOLUNTEERING AT BAAS



## Student Work Placement Provider

"My placement at BAAS has been a very informative experience. Sitting in meetings, I have not only learnt about the way autistic adults live their lives, but also the ways in which their carers do too. BAAS has expanded my interpersonal and professional skills, which I will go on to utilise in the future. I am grateful for my placement to have been at BAAS, and I have learned so much during the weeks I have been here. This placement has helped to point me in the direction for which I would like my future career to be focussed.

Thank you!"

Amaani, Psychology and Counselling with Psychotherapy Third Year Student  
Manchester Metropolitan University, Oct 2025

Thanks to the dedication and hard work of our Volunteer Coordinator, we have been incredibly fortunate to have worked alongside an invaluable team of **33 Volunteers** this year, who have undertaken the following roles:-

### Befriending Volunteers

**19** volunteers have been involved in supporting autistic adults through bespoke one to one befriending relationships.

### Social Activity Volunteers

**8** volunteers have supported our service beneficiaries and outreach team at social activities.

### Administrative Volunteers

**2** volunteers have worked in the office to help us with ongoing administration, undertaking tasks such as updating our website.

### Student Work Placements

We have been really pleased to welcome and support **4** student work placements from Manchester Metropolitan University.

**We asked our volunteers why they choose to freely give their valuable time to help BAAS support autistic adults and carers, and you can hear some of their thoughts on the following page!**

# VOLUNTEER TESTIMONIALS

"I volunteer with BAAS, because I know through personal experience, and believe, that BAAS as a charity can make a difference to the happiness and wellbeing of those who are neurodiverse and their families and carers."

Marion  
Befriending Volunteer

Michael,  
Admin Volunteer

"I volunteer to give some purpose in my life and use skills that I have learnt in the past. I enjoy doing administration work because I not only learn about new things, but I contribute greatly to the charity."

"I volunteer at BAAS to gain experience in providing one to one support to an autistic adult, helping to reduce their social isolation. I enjoy meeting up each week and having really good conversations."

Samantha  
Befriending Volunteer

Kayleigh  
Activities Volunteer

"I volunteer because I want to be part of the autistic community. I quickly grew to realise that BAAS is an encouraging, welcoming charity and through volunteering I get to help people who may not find support elsewhere. It makes me feel like I'm doing something truly meaningful."

In the last reporting year **1,019 hours** of **voluntary service** has taken place at BAAS!!!

# TRAINING DELIVERY

At BAAS we have a structured and rigorous in house training program which we deliver to all of our volunteers, enabling them to support our service beneficiaries in the best possible way. We also deliver this training to new staff members, trustees, and when invited, external organisations.

We have three separate modules which people undertake, and the training is delivered by our Training & Outreach Facilitator. The feedback detailed below is from volunteers who have engaged in our training program:-

## Autism Awareness Module

*"I found the training to be very informative and it has answered questions I had, an excellent presentation. I now feel I have a really good understanding of autism."*

*"The material is really comprehensive. It was quite educational to come across new things about autism. Those delivering training absolutely had a good understanding of the topic and the explanations which came along with the training were really helpful. The trainer did a good job in making the session engaging."*

## Befriending Module

*"The course materials are very detailed, using explicit examples and instances. The choice of words are also simple and easy to understand. The trainer used relatable examples which really aided my understanding."*

*"I would recommend BAAS to other organisations for their knowledgeable and well informed training. Thank you, the material is well structured and engaging and it provided valuable knowledge that I can apply in my new voluntary role."*

## Adult Safeguarding & Confidentiality Module

*"I found that the manner in which the subject matter was approached was delivered in a very thoughtful and interactive way."*

*"The course material was clear and very informative, providing practical insights into safeguarding responsibilities. The trainer demonstrated a very good understanding of the course material, and the course has increased my knowledge and clarified key aspects of safeguarding practice."*

In this reporting year we have delivered **65** training modules, with **100%** of those having taken part saying they would recommend our training program to others!



# COMMUNITY

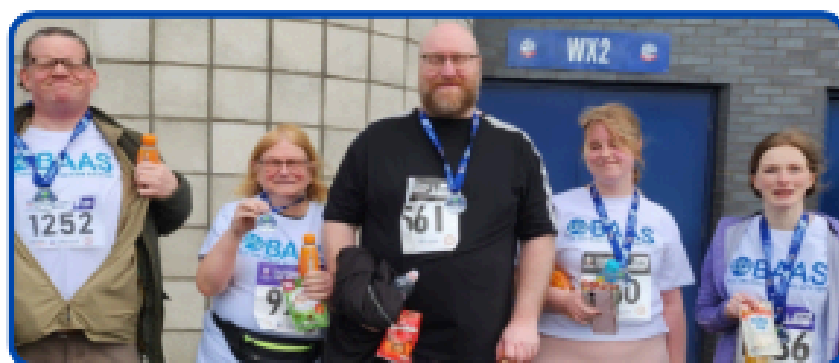
We have continued to build on our community presence this year, and have also benefitted from some fantastic support from those who live in and around Bolton.

**We had a great time in April - the month that celebrates World Autism Awareness Day!!**



We kicked things off by being invited to appear on **Bolton FM** for an **Autism Awareness special broadcast**.

Our Chair of the Board of Trustees, Roselle, accepted an incredibly generous donation on behalf of BAAS for **£965** from **Phil & Jacqui** of the **East Lancashire Masonic Charity**, who kindly wished to support our work due to their own personal connection to autism.



Our Vice-Chair, Anita, led a fabulous team of staff, service beneficiaries and volunteers, who all took to the streets to complete **Bolton's 10K**, raising a fantastic **£1,557**.

# FINANCIAL REVIEW

## Funding Sources

BAAS is totally dependent on the support of grants received from charities and funders who recognise the unique work that we are undertaking with adults who are no longer supported by state resources.

We are now entering the final year of our National Lottery Reaching Communities Fund, which has supported our Befriending Service since 2021.

We are grateful to have the strong support of the Lloyds Foundation via their 'by invitation only' 3 year unrestricted Financial Resilience Fund, reflecting the importance of the work we do to alleviate poverty and distress for vulnerable people.

The CRH Charitable Trust has continued to recognise the importance of the social support and life skills we offer to autistic adults and have awarded us two-year funding to expand this service and employ two members of project staff.

A generous unrestricted grant from Postcode Neighbourhood Trust has strengthened the financial position of the charity.

We have also been supported by The Bolton Fund to deliver our monthly Carers Only Sessions and also part-funds our work alongside Bolton Work Well to deliver employability skills to autistic adults.

Other funders we feel exceptionally fortunate to be funded by include the Sir James and Lady Scott Trust, Eric Wright Charitable Trust, Asda Foundation, Morrisons Foundation, Stagecoach Fund, Peter Kershaw Trust and the Skipton Charitable Foundation.

We have also enjoyed our most successful period of community fundraising to date, through the work of our Fundraising Committee and generous donations from members of the public.

## Unrestricted Reserves

At 31st December 2025 the reserves totalled £60,844 (31st October 2024 £22,303). Trustees are aware that the main National Lottery grant will not be renewed in the current year. Confirmed sources of unrestricted Fund Income are less than £57,000, expected operating costs will exceed £149,000. The current level of reserves is considered adequate pending new sources of grant income being identified.

# FINANCIAL REVIEW

## Statement of Public Benefit

In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. The main activities are to provide social support to adults who are outside the scope of state welfare, and to assist in the process of registration for appropriate benefits.

## Reserves Policy

The Trustees review the Charity's reserves policies annually to ensure that they remain appropriate in the light of the Charity's activities, financial commitments and risk profile. The policies are designed to provide financial stability, support the Charity's strategic objectives and ensure the Charity can respond to unforeseen events or changes in income.

## Risk Management

Financial forecasts are updated and reviewed at each Trustee meeting. The reserves policy is reappraised against the forecast for future grants approved and applied for.

To manage the risks of compliance breaches, the board conducts annual reviews of safeguarding policies, GDPR compliance, and trustee training. The register of safeguarding incidents is regularly reviewed by senior management and trustees, to ensure safe and effective operations.

## Financial Results

Income in the year was £115,691 (2024 £71,885), the increase due to successful fund raising in anticipation of the increase in staff and expansion of our services.

Expenditure on Charitable Activities increased from £33,701 to £57,464 due to the expansion in service and events provided to our beneficiaries.  
Administrative Expenses at £37,107 (2024 £37,104).

Resulting deficit/surplus of £19,579 (2024 deficit £1,195) is divided between Restricted funds deficit £18,962 (2024 deficit £3,450) and Unrestricted funds surplus £38,541 (2024 £2,255). At the year end the Unrestricted Fund balance is £60,844 (2024 £22,303), the Restricted Fund £13,068 (2024 £32,030).

# FUTURE PLANS

We're really proud at BAAS to have an ethos of total inclusion, and this is something we are determined to continue with, as we grow and prosper further.

**5 out of 6 operational staff have direct lived experience of autism, including 3 who have a diagnosis of autism themselves.**

**In addition, 4 out of 8 trustees have direct lived experience of autism, including 3 who are also diagnosed.**

Having decision makers from the very demographics we seek to support is integral to our approach. As we move forward into our next chapter, we will continue to harness this strength within the organisation, listening to autistic adults and carers, ensuring we reach and support even more adults whose lives have been touched by autism.

## Our Plans

Over the next 12 months we plan to do the following:-

Explore further sources of funding to provide increased opportunities for us to carry out our charitable aims.

Grow into the new governance structure of our charity, following the amendment of our Constitution to become a Charitable Incorporated Organisation under the Foundation Model, with the new operating name of **BAAS, Befriending & Adult Autism Support**.

Expand the support we offer through the befriending service and welfare benefits advocacy into Bury.

Develop our offer of employment support to autistic adults, working closely alongside our colleagues at Bolton Work Well.

Deliver our Autism Awareness training package to a greater number of external organisations.

# STRUCTURE, GOVERNANCE & MANAGEMENT

## Organisational Structure

Bolton Adult Autism Support is a registered charity. We are governed by our Constitution. The governing documents instruct the Trustees to act in a way to promote the objects of the charity. The Service Manager is the Designated Safeguarding Lead and the Safeguarding Policy is attached with this report.

Trustees are committed to providing a secure environment for the vulnerable beneficiaries of our service. Staff are DBS checked and receive relevant training on safeguarding procedures.

## Decision Making

The board of Trustees delegate the day-to-day operational running of BAAS to the Service Manager and relevant staff.

## Trustee Management

Trustee vacancies are advertised publicly and applicants are invited to contact the Chair of Trustees for an informal conversation before applying. Once an application is submitted, following a meeting with the Chair Person and approval from the board they will be invited to attend a meeting. Their formal appointment as either a trustee or co-opted member will be voted on at the next trustee meeting.

Those appointed as a Trustee during the year will have to stand down at the AGM and be formally appointed by members.

## Trustee Induction & Training

Once appointed, Trustees will be issued with a welcome pack including their responsibilities as a Trustee and a role description. They will get a tour of the organisation, an overview of services delivered and meet the staff team. They will be allocated a 'buddy' Trustee who will oversee their induction. The Chair Person will make arrangements to support any identified training needs and will be available to discuss the role as required.

## Remuneration

The board of Trustees along with the Service Manager, are responsible for directing, controlling, running and operating the charity on a daily basis. All Trustees give their time freely, any expenses related to the duties carried out by Trustees and related party transactions are listed in the notes to the accounts. In this reporting period, no Trustee received remuneration, there were no Trustee expenses or related party transactions. Staff pay is set and reviewed by Trustees, taking advice from external sources.

**Trustees' responsibilities in relation to the financial statements.**

The Charity Trustees are responsible for preparing a Trustees Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

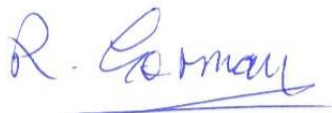
The law applicable to Charities in England and Wales requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed subject to any material departures disclosed 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2016 the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

The report was approved by the Trustees on 26th of February 2026 and is signed on their behalf by

A handwritten signature in blue ink, appearing to read 'R. Gormay', is written over a horizontal blue line.

Signed

Chair

Date

26<sup>th</sup> February 2026



## Bolton Adult Autism Support

### Independent Examiner's Report

To the Trustees of Bolton Adult Autism Support

I have examined the accounts of Bolton Adult Autism Support for the 14 months ended 31<sup>st</sup> December 2025 which comprise the Statement of Financial Activities, Balance Sheet, and related notes. These accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts.

#### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and for being satisfied that the accounts give a true and fair view.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Basis of Opinion

My examination was conducted in accordance with the Directions of the Charity Commission for England and Wales and in compliance with the Code of Practice on the Examination of Charities' Accounts. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the accounts.

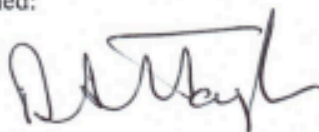
#### Opinion

I have completed my examination. 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.

Matters on which I am required to report by exception

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.

Signed:



David Taylor  
Senior Statutory Auditor

30 March 2026

Harts Ltd, Westminster House, 10 Westminster Road, Macclesfield, Cheshire SK12 1BX

**Statement of Financial Activities for the 14 months ended 31<sup>st</sup> December 2025**

<b>Receipts &amp; Payments Accounts</b>				<b>2025</b>			<b>2024</b>
	<b>Notes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>							
Charitable Grants	<b>5</b>	<b>61,849</b>	<b>47,076</b>	<b>108,925</b>	<b>5,126</b>	<b>63,507</b>	<b>68,633</b>
Donations & Fundraising	<b>6</b>	<b>5,934</b>	<b>-</b>	<b>5,934</b>	<b>3,159</b>	<b>-</b>	<b>3,159</b>
Bank Interest Received	<b>7</b>	<b>832</b>	<b>-</b>	<b>832</b>	<b>93</b>	<b>-</b>	<b>93</b>
<b>Total Income</b>		<b>68,615</b>	<b>47,076</b>	<b>115,691</b>	<b>8,378</b>	<b>63,507</b>	<b>71,885</b>
<b>Expenditure</b>							
Charitable Activities	<b>8</b>	<b>15,473</b>	<b>41,991</b>	<b>57,464</b>	<b>839</b>	<b>32,862</b>	<b>33,701</b>
Administrative Expenses	<b>9</b>	<b>13,521</b>	<b>24,227</b>	<b>37,748</b>	<b>5,205</b>	<b>31,899</b>	<b>37,104</b>
Governance Costs	<b>10</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>2,275</b>	<b>2,275</b>
<b>Total Expenditure</b>		<b>29,894</b>	<b>66,218</b>	<b>96,112</b>	<b>6,044</b>	<b>67,036</b>	<b>73,080</b>
Transfer		<b>(180)</b>	<b>180</b>	<b>-</b>	<b>(79)</b>	<b>79</b>	<b>-</b>
<b>Surplus of Income Over Expenditure</b>		<b>38,541</b>	<b>(18,962)</b>	<b>19,579</b>	<b>2,225</b>	<b>(3,450)</b>	<b>(1,195}</b>
<b>Balances brought forward</b>		<b>22,303</b>	<b>32,030</b>	<b>54,333</b>	<b>20,049</b>	<b>35,480</b>	<b>55,529</b>
<b>Balances carried forward</b>		<b>60,844</b>	<b>13,068</b>	<b>73,912</b>	<b>22,303</b>	<b>32,030</b>	<b>54,333</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
 All income and expenditure derive from continuing activities.  
 The notes on pages 26 to 33 form an integral part of these accounts.



Balance Sheet at 31<sup>st</sup> December 2025

	Notes	2025	2024
		£	£
<b>Current Assets</b>			
Prepayment	13	608	
Bank deposit account		40,905	30,093
Bank current account		32,426	25,979
Petty Cash		8	130
<b>Total Current Assets</b>		<b>73,947</b>	<b>56,072</b>
<b>Current Liabilities</b>			
Creditors	14	(2,035)	(1,738)
<b>Net Current Assets</b>		<b>71,912</b>	<b>54,333</b>
Rent Deposit		2,000	-
<b>Total Assets</b>		<b>73,912</b>	<b>54,333</b>
<b>Represented By</b>			
Unrestricted Funds - general	15	60,844	22,303
Restricted Funds	15	13,068	32,030
<b>Total Funds</b>		<b>73,912</b>	<b>54,333</b>

Signed



Roselle Gorman

Chair

Date 26 February 2026

Ralph Ellerton

Treasurer



All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

*Notes to the financial statements continued*

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until these conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

### **1.5 Expenditure**

All expenditure is accounted on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **Operating leases**

Rentals payable under operating leases are expensed as expenditure is incurred.

Costs are defined as follows:

#### **Charitable expenditure**

The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees' estimate of core staff time spent on the activities.

#### **Administrative expenses**

These are costs associated with the operation of the office, staff and volunteer recruitment.

#### **Governance costs**

Expenditure on the independent verification of the accounts and Trustee meetings.

The charity is not registered VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT where this has been incurred.

### **1.6 Tangible fixed assets**

Assets costing less than £500 and not forming part of a related series are not capitalised but written off to revenue in the year of acquisition. Fixed assets that are funded by grants are expensed when the assets are acquired in the year of acquisition.

*Notes to the financial statements continued*

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with and amounts held in bank current accounts.

**2. Critical accounting estimates and judgements.**

In the application of the charity's accounting policies the Trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**3. Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes

**4. Debtors/creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

*Notes to the financial statements continued*

**5. Charitable Grants Received**

	2025	2024
	£	£
<b>Restricted Income</b>		
National Lottery RC	24,076	35,408
National Lottery AWA	-	20,000
CRH Charitable Trust	13,000	-
Bolton Fund	5,000	5,000
Charity Services Grant	3,000	3,000
Bolton Carers Fund	2,000	
Bolton Xmas Fund	-	99
<b>Total Restricted</b>	<b>47,076</b>	<b>63,507</b>
<b>Unrestricted Income</b>		
Lloyds Bank	25,000	-
Postcode Neighborhood Trust	23,500	
Peter Kershaw Trust	3,749	-
Sir James & Lady Bolton	4,000	3,000
Stagecoach	2,500	-
Skipton Building Society	1,500	-
Morrison's	1,000	
ASDA	600	626
Eric Wright	-	1,000
People's Postcode Lottery	-	500
<b>Total Unrestricted</b>	<b>61,849</b>	<b>5,126</b>

**6. Donations, Fundraising and gifts received**

	2025	2024
	£	£
Fund raising and donations received	5,654	3,159
University of Greater Manchester	150	-
Membership	130	-
<b>Total</b>	<b>5,934</b>	<b>3,159</b>

**7. Interest received**

	2025	2024
	£	£
Deposit Account	832	93

*Notes to the financial statements continued*

**8. Analysis of expenditure on charitable activities**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Staff costs	12,762	39,966	52,728	31,287
Event costs	1,523	851	2,374	653
Volunteer expenses	1,188	1,174	2,362	1,761
<b>Total</b>	<b>15,473</b>	<b>41,991</b>	<b>57,464</b>	<b>33,701</b>

**9. Administrative Costs**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Staff costs	4,755	12,033	16,788	13,891
Building running costs	6,210	7,278	13,488	7,619
Legal costs	-	-	-	4,415
Office costs	2,447	1,950	4,396	5,098
IT & Software	39	1,372	1,411	5,200
Insurance & payroll costs	50	1,104	1,154	781
Advertising & Marketing	-	410	410	20
Website	20	80	100	80
<b>Total</b>	<b>13,521</b>	<b>24,227</b>	<b>37,747</b>	<b>37,104</b>

**10. Governance Costs**

	Unrestricted	Restricted	2025	Restricted	2024
	£	£	£	£	£
Independent Accountants fee	900	-	900	2,160	2,160
Meeting expenses	-	-	-	115	115
<b>Total</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>2,275</b>	<b>2,275</b>

*Notes to the financial statements continued*

**11. Employees**

The average number of employees during the period was

	2025	2024
Operations Manager	1	1
Service Delivery	3	2
Administration	2	1
Total	6	4
Staff Salaries	£68,429	£44,347
Pension Costs	£1,087	£831

There were no employees whose annual remuneration was more than £60,000 in the period to 31<sup>st</sup> December 2025 or the previous 12 month period.

The remuneration of key management personnel was £25,982, as adjusted for the equivalent 12 month period (2024 £25,000)

No Trustee received either remuneration or reimbursed expenses in either period.

No related party transactions have been reported to the Board of Trustees.

No grants have been received from UK Government sources.

*Notes to the financial statements continued*

**12. Analysis of Charitable funds**

<b>Restricted Funds</b>	As at 1st November 2024 Brought Forward	Income	Expenditure	Transfers	As at 31st December 2025
	£	£	£	£	£
National Lottery RC	14,064	24,076	(35,063)	(604)	2,473
CRH	-	13,000	(9,293)		3,707
Bolton Fund	-	5,000	(859)	-	4,141
Charity Services Grant	2,299	3,000	(5,299)	-	-
Bolton Fund Carers	-	2,000	(213)	-	1,787
National Lottery AWA	11,715	-	(12,319)	604	-
Bolton Fund	2,412	-	(2,494)	82	-
CRH Grant	1,540	-	(580)	-	960
East Lancs Masonic Charity	-	-	(98)	98	-
<b>Restricted Funds</b>	<b><u>32,030</u></b>	<b><u>47,076</u></b>	<b><u>(66,218)</u></b>	<b><u>180</u></b>	<b><u>13,068</u></b>
<b>Unrestricted Funds</b>					
General	<u>22,303</u>	<u>61,849</u>	<u>(29,894)</u>	<u>(180)</u>	<u>54,078</u>
<b>Total</b>	<b><u>54,333</u></b>	<b><u>108,925</u></b>	<b><u>(96,112)</u></b>	<b>=</b>	<b><u>67,146</u></b>

*Notes to the financial statements continued*

<b>13. Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Due from successor CIO	608	-
Rent deposit	2,000	-
<b>Total</b>	<b>2,608</b>	<b>-</b>

<b>14. Creditors</b>	<b>2025 £</b>	<b>2024 £</b>
PAYE due	-	369
Pension due	218	169
Credit Card	737	-
Accrued expenses	1080	1,200
<b>Total</b>	<b>2,035</b>	<b>1,738</b>

<b>15. Funds Analysis</b>		<b>2025</b>			<b>2024</b>	
	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Current Assets	60,844	13,068	73,912	22,303	32,030	54,333

<b>16. Non-Cancellable Operating Lease</b>	<b>2025 £</b>	<b>2024 £</b>
Within one year	11,048	9,080
Between one and five years	11,960	11,048
After five years	-	-

**17. Subsequent events**

On 25<sup>th</sup> September 2025 Trustees passed a resolution to create a Charity Incorporated Organization named Befriending & Adult Autism Support, to take over the operation of Bolton Adult Autism Support. The new charity was registered with the Charity Commission on 19<sup>th</sup> November 2025 with the number 1215829.

The new charity commenced operations on 1<sup>st</sup> January 2026 and will acquire the net assets and the office lease of the existing charity from that date. It is estimated that the net assets will be £73,912.