Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2017
for
British Association for Supported Employment

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report of the Trustees</td>
<td>1 to 4</td>
</tr>
<tr>
<td>Independent Examiner's Report</td>
<td>5</td>
</tr>
<tr>
<td>Statement of Financial Activities</td>
<td>6</td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>7 to 8</td>
</tr>
<tr>
<td>Notes to the Financial Statements</td>
<td>9 to 13</td>
</tr>
<tr>
<td>Reconciliation of Income and Expenditure</td>
<td>14</td>
</tr>
<tr>
<td>Reconciliation of Funds</td>
<td>15 to 16</td>
</tr>
<tr>
<td>Detailed Statement of Financial Activities</td>
<td>17 to 18</td>
</tr>
</tbody>
</table>
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 2017. 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 2015).

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.
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. This allows more frequent contact with members whilst reducing costs and encouraging visitors to our website. We continue to make use of social media to supplement information contained on our website. We now have almost 1,200 followers on Twitter, extending our reach to members, potential members and supporters.

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), Health (DH), and Education (DfE). We continued to represent providers through the development of the Improving Lives green paper, changes to apprenticeships entry requirements and have fed into discussions on the proposed Work and Health Programme. We continue to be members of the Merlin Standard Advisory Group and have fed into a variety of DWP policy discussions such as Access to Work. We have worked closely with DWP to develop national funding for outcomes from locally commissioned supported employment services.

We completed a very successful project, Employment is Everyone's Business, with NDTI. This was funded by the Department for Education to support and disseminate best practice around the transition of young people from education into employment. BASE was asked to continue support into 2017-18.

We have contributed significantly to an ERASMUS ESF project, Supported Employment Qualification Framework, and developed a self-assessment toolkit for supported employment providers in partnership with organisations in Ireland, Spain, Norway and Belgium.

BASE has continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. We now have over 240 people who have enrolled on the course and further courses are planned for 2017-18. 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 launched a new website during 2016-17 and this offers a more user-friendly interface. Further work needs to be undertaken next year to improve our communication with stakeholders.

The annual conference in Manchester was very successful with around 170 delegates. We again received very positive feedback. Both the conference and most of the practitioner awards were sponsored and overall, the event was financially successful. Our Chair, Paul Wilson, stood down at the 2016 annual general meeting and we thank him for his dedicated leadership and support of BASE. He is succeeded by co-Chairs, Matt Britt and Laura Davis.

FINANCIAL REVIEW
2016-17 saw us make a healthy surplus of over £38,806. BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIC. Inclusive Trading CIC made a donation of £76,478 during the year. Membership numbers remained relatively steady and income from the conference and other projects was welcome. The National Executive Committee continues to regularly monitor income and expenditure. We are close to achieving our aim of rebuilding our financial reserves to around £70,000. Some income was deferred to 2017-18 to cover pre-paid activity.

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 16-17 November 2016. The NEC for 2016-17 was as follows:
STRUCTURE, GOVERNANCE AND MANAGEMENT

Laura Davis (Co-Chair) (South East)
Matt Brit (Co-Chair) (South West)
Rhys Toone (Vice Chair) (North East)
Robert Elston (Treasurer) (South East)
Dean Atkinson (Midlands)
Harry Corrigan (Midlands) - resigned 15 November 2016
Julia Green (Midlands) - appointed 15 November 2016
Rachel Jones (North West)
Holly Kelleher (North East)
Petra Kennedy (Wales)
Alistair Kerr (Scotland)
Vikki Walters (South West)
Kathy Melling (Co-opted)
Nerise Oldfield-Thompson (Co-opted)
Alison Thwaite (North West) - appointed 15 November 2016
Melanie Walls (Co-opted)
Paul Wilson - resigned 15 November 2016

At the end of 2016-17, the association employed one member of staff; the Chief Executive, Huw Davies.

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

During 2016-17, BASE had 157 full member organisations and 9 associate members and regional network meetings were held across our membership regions. Membership rates for members remained unchanged from the previous year.

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
British Association for Supported Employment

Report of the Trustees
for the year ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees
A Montgomery Kerr
P Wilson
R Elston
R J Toone
M Brit
Ms L Davis

Director
Director
Director
Director
Director
Director
- resigned 21/12/16
- resigned 21/12/16
- appointed 16/11/16
- appointed 16/11/16
- appointed 16/11/16

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 5 July 2017 and signed on its behalf by:

Ms L Davis - Trustee
Independent Examiner’s Report to the Trustees of
British Association for Supported Employment

I report on the accounts for the year ended 31 March 2017 set out on pages six to sixteen.

Respective responsibilities of trustees and examiner
The charity’s trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner’s report
My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statements below.

Independent examiner’s statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements
   - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn 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

5 July 2017
### British Association for Supported Employment

**Statement of Financial Activities**
for the year ended 31 March 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>31/3/17 Unrestricted Fund £</th>
<th>31/3/16 Total Funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME AND ENDOWMENTS FROM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>135,645</td>
<td>163,047</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project income</td>
<td>43,598</td>
<td>9,577</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>179,243</td>
<td>172,624</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notes</th>
<th>31/3/17 Unrestricted Fund £</th>
<th>31/3/16 Total Funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURE ON</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project income</td>
<td>27,731</td>
<td>7,530</td>
</tr>
<tr>
<td>Other</td>
<td>112,706</td>
<td>98,975</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>140,437</td>
<td>106,505</td>
</tr>
</tbody>
</table>

**NET INCOME**

38,806

66,119

**RECONCILIATION OF FUNDS**

Total funds brought forward

113,620

47,501

**TOTAL FUNDS CARRIED FORWARD**

152,426

113,620

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.
## British Association for Supported Employment

### Balance Sheet
**At 31 March 2017**

<table>
<thead>
<tr>
<th></th>
<th>31/3/17 Unrestricted fund £</th>
<th>31/3/16 Total funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>6</td>
<td>1,321</td>
</tr>
<tr>
<td></td>
<td>Notes</td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>7</td>
<td>100,161</td>
</tr>
<tr>
<td>Cash at bank</td>
<td></td>
<td>124,150</td>
</tr>
<tr>
<td></td>
<td></td>
<td>224,311</td>
</tr>
<tr>
<td><strong>CREDITORS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>8</td>
<td>(73,206)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>151,105</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>152,426</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>152,426</td>
</tr>
<tr>
<td><strong>FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>9</td>
<td>152,426</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>152,426</td>
</tr>
</tbody>
</table>

The notes form part of these financial statements
British Association for Supported Employment

Balance Sheet - continued
At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

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

The financial statements were approved by the Board of Trustees on 5 July 2017 and were signed on its behalf by:

Ms L Davis - Trustee

R Elston - Trustee

The notes form part of these financial statements
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 2015), Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’EFA, the 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 charity 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 Section 3 Financial Statement Presentation 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.

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and machinery</td>
<td>-33% on cost</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>-25% on reducing balance</td>
</tr>
</tbody>
</table>

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.
2. **NET INCOME/(EXPENDITURE)**

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

<table>
<thead>
<tr>
<th></th>
<th>31/3/17</th>
<th>31/3/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other assurance services</td>
<td>3,983</td>
<td>3,900</td>
</tr>
<tr>
<td>Depreciation - owned assets</td>
<td>443</td>
<td>695</td>
</tr>
<tr>
<td>Other operating leases</td>
<td>4,528</td>
<td>4,800</td>
</tr>
</tbody>
</table>

3. **TRUSTEES' REMUNERATION AND BENEFITS**

   There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

   **Trustees' expenses**

   Travel expenses of £2,144 (2016: £1,730) were paid to 6 of the trustees and mileage expenses of £1,467 (2016: £2,927) were paid to 5 of the trustees.

4. **STAFF COSTS**

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

<table>
<thead>
<tr>
<th></th>
<th>31/3/17</th>
<th>31/3/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>1</td>
<td>-</td>
</tr>
</tbody>
</table>

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

5. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME AND ENDOWMENTS FROM</strong></td>
<td>£</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>163,047</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>172,624</td>
</tr>
<tr>
<td><strong>EXPENDITURE ON</strong></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>7,530</td>
</tr>
<tr>
<td>Project income</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>106,505</td>
</tr>
<tr>
<td><strong>NET INCOME</strong></td>
<td>66,119</td>
</tr>
</tbody>
</table>
5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS

Total funds brought forward 47,501

TOTAL FUNDS CARRIED FORWARD 113,620

6. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Plant and machinery £</th>
<th>Computer equipment £</th>
<th>Totals £</th>
</tr>
</thead>
<tbody>
<tr>
<td>COST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2016 and 31 March 2017</td>
<td>6,268</td>
<td>9,900</td>
<td>16,168</td>
</tr>
<tr>
<td>DEPRECIATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 April 2016</td>
<td>6,266</td>
<td>8,138</td>
<td>14,404</td>
</tr>
<tr>
<td>Charge for year</td>
<td>2</td>
<td>441</td>
<td>443</td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>6,268</td>
<td>8,579</td>
<td>14,847</td>
</tr>
<tr>
<td>NET BOOK VALUE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>-</td>
<td>1,321</td>
<td>1,321</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>1,762</td>
<td>1,764</td>
</tr>
</tbody>
</table>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>31/3/17</th>
<th>31/3/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Trade debtors</td>
<td>61,830</td>
<td>61,572</td>
</tr>
<tr>
<td>Other debtors</td>
<td>37,002</td>
<td>71,112</td>
</tr>
<tr>
<td>Prepayments</td>
<td>1,329</td>
<td>1,535</td>
</tr>
<tr>
<td></td>
<td>100,161</td>
<td>134,219</td>
</tr>
</tbody>
</table>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>31/3/17</th>
<th>31/3/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>£4,333</td>
<td>£3,356</td>
</tr>
<tr>
<td>VAT</td>
<td>£8,760</td>
<td>£10,780</td>
</tr>
<tr>
<td>Other creditors</td>
<td>£1,028</td>
<td>£1,028</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>£59,085</td>
<td>£74,772</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£73,206</strong></td>
<td><strong>£89,936</strong></td>
</tr>
</tbody>
</table>

Deferred income comprises payments received for subscriptions for the following financial year to March 2018. The previous year also included income deferred in relation to projects due to start in the following year.

<table>
<thead>
<tr>
<th>Description</th>
<th>2017£</th>
<th>2016£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as at 1 April 2016</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>62,635</td>
<td>58,810</td>
</tr>
<tr>
<td>Projects</td>
<td>12,137</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount released to income earned from charitable activities</td>
<td><strong>(74,772)</strong></td>
<td><strong>(58,810)</strong></td>
</tr>
<tr>
<td>Amounts deferred in year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>59,085</td>
<td>62,635</td>
</tr>
<tr>
<td>Projects</td>
<td>12,137</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 31 March 2017</td>
<td>59,085</td>
<td>74,772</td>
</tr>
</tbody>
</table>

9. MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th>Description</th>
<th>At 1/4/16 £</th>
<th>Net movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>113,620</td>
<td>38,806</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>113,620</td>
<td>38,806</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>179,243</td>
<td>(140,437)</td>
<td>38,806</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>179,243</td>
<td>(140,437)</td>
<td>38,806</td>
</tr>
</tbody>
</table>
10. RELATED PARTY DISCLOSURES

Mr R Elston and Ms L Davis, a trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £76,478 (2016: £51,404).

Included within other debtors is an amount due from Inclusive Trading CIC of £37,002 (2016: £71,112).
### British Association for Supported Employment

**Reconciliation of Income and Expenditure for the Year Ended 31 March 2016**

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>UK GAAP £</th>
<th>FRS 102 £</th>
<th>Effect of transition to FRS 102 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME AND ENDOWMENTS FROM</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td></td>
<td>163,047</td>
<td>163,047</td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td>9,577</td>
<td>9,577</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>172,624</td>
<td></td>
<td>172,624</td>
</tr>
<tr>
<td><strong>EXPENDITURE ON</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td>7,530</td>
<td>7,530</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>98,975</td>
<td>98,975</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>106,505</td>
<td></td>
<td>106,505</td>
</tr>
<tr>
<td><strong>NET INCOME</strong></td>
<td></td>
<td></td>
<td></td>
<td>66,119</td>
</tr>
</tbody>
</table>

---

Page 14
<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>UK GAAP £</th>
<th>Effect of transition to FRS 102 £</th>
<th>FRS 102 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td></td>
<td>2,459</td>
<td>-</td>
<td>2,459</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,459</td>
<td>-</td>
<td>2,459</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td></td>
<td>87,527</td>
<td>-</td>
<td>87,527</td>
</tr>
<tr>
<td>Cash at bank</td>
<td></td>
<td>27,089</td>
<td>-</td>
<td>27,089</td>
</tr>
<tr>
<td></td>
<td></td>
<td>114,616</td>
<td>-</td>
<td>114,616</td>
</tr>
<tr>
<td><strong>CREDITORS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>(69,574)</td>
<td>-</td>
<td>(69,574)</td>
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</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>45,042</td>
<td>-</td>
<td>45,042</td>
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<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>47,501</td>
<td>-</td>
<td>47,501</td>
</tr>
<tr>
<td></td>
<td></td>
<td>47,501</td>
<td>-</td>
<td>47,501</td>
</tr>
<tr>
<td><strong>Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td>47,501</td>
<td>-</td>
<td>47,501</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td></td>
<td>47,501</td>
<td>-</td>
<td>47,501</td>
</tr>
</tbody>
</table>
### Reconciliation of Funds
#### At 31 March 2016

<table>
<thead>
<tr>
<th>Assets/Liabilities</th>
<th>UK GAAP £</th>
<th>Effect of transition to FRS 102 £</th>
<th>FRS 102 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>1,764</td>
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<td>1,764</td>
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<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>134,219</td>
<td></td>
<td>134,219</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>67,573</td>
<td></td>
<td>67,573</td>
</tr>
<tr>
<td></td>
<td>201,792</td>
<td></td>
<td>201,792</td>
</tr>
<tr>
<td><strong>CREDITORS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>(89,936)</td>
<td></td>
<td>(89,936)</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>111,856</td>
<td></td>
<td>111,856</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>113,620</td>
<td></td>
<td>113,620</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>113,620</td>
<td></td>
<td>113,620</td>
</tr>
<tr>
<td><strong>FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>113,620</td>
<td></td>
<td>113,620</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>113,620</td>
<td></td>
<td>113,620</td>
</tr>
</tbody>
</table>
### Detailed Statement of Financial Activities

for the year ended 31 March 2017

<table>
<thead>
<tr>
<th></th>
<th>31/3/17</th>
<th>31/3/16</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME AND ENDOWMENTS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>78,499</td>
<td>107,457</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>57,146</td>
<td>55,590</td>
</tr>
<tr>
<td><strong>Total incoming resources</strong></td>
<td>135,645</td>
<td>163,047</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project income</td>
<td>43,598</td>
<td>9,577</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td>179,243</td>
<td>172,624</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consultancy</td>
<td>27,731</td>
<td>7,530</td>
</tr>
<tr>
<td>Other</td>
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<td></td>
</tr>
<tr>
<td>Conferences and events</td>
<td>3,706</td>
<td>3,482</td>
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<tr>
<td><strong>Support costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td></td>
<td></td>
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<tr>
<td>Bank charges</td>
<td>32</td>
<td>47</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>69,987</td>
<td>60,445</td>
</tr>
<tr>
<td>Other operating leases</td>
<td>4,528</td>
<td>4,800</td>
</tr>
<tr>
<td>Rates and water</td>
<td>322</td>
<td>307</td>
</tr>
<tr>
<td>Insurance</td>
<td>775</td>
<td>732</td>
</tr>
<tr>
<td>Light and heat</td>
<td>734</td>
<td>374</td>
</tr>
<tr>
<td>Telephone</td>
<td>597</td>
<td>594</td>
</tr>
<tr>
<td>Postage and stationery</td>
<td>1,209</td>
<td>1,219</td>
</tr>
<tr>
<td>Sundries</td>
<td>3,127</td>
<td>513</td>
</tr>
<tr>
<td>Advertising</td>
<td>2,500</td>
<td>2,000</td>
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<tr>
<td>Subscriptions</td>
<td>1,404</td>
<td>531</td>
</tr>
<tr>
<td>Repairs and renewals</td>
<td>244</td>
<td>575</td>
</tr>
<tr>
<td>Travelling</td>
<td>18,925</td>
<td>18,761</td>
</tr>
<tr>
<td>Plant and machinery</td>
<td>2</td>
<td>107</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>441</td>
<td>588</td>
</tr>
<tr>
<td><strong>Governance costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auditors' remuneration for non audit work</td>
<td>3,983</td>
<td>3,900</td>
</tr>
<tr>
<td>Accountancy and legal fees</td>
<td>190</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td>140,437</td>
<td>106,505</td>
</tr>
</tbody>
</table>

This page does not form part of the statutory financial statements
<table>
<thead>
<tr>
<th>Description</th>
<th>31/3/17 £</th>
<th>31/3/16 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net income</td>
<td>38,806</td>
<td>66,119</td>
</tr>
</tbody>
</table>

This page does not form part of the statutory financial statements.