

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 2018
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 2018**

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**British Association for Supported
Employment**

**Report of the Trustees
for the year ended 31 March 2018**

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 2018. 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.

**British Association for Supported
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**Report of the Trustees
for the year ended 31 March 2018**

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 1,450 followers on Twitter, extending our reach to members, potential members and supporters. We have also developed our YouTube channel and a LinkedIn group. We have reviewed our communications and data storage 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), Health & Social Care (DHSC), and Education (DfE). We continue to represent our members through a range of policy forums and task groups. We have worked closely with DWP to secure £2.7m in national funding for job outcomes from locally commissioned supported employment services. A Proof of Concept trial is now being delivered by 12 providers across 9 local authorities and BASE has assessed model fidelity within this scheme. We have also been collaborating with DWP on plans to ensure the financial sustainability of supported businesses across the UK.

We have been contracted by Berkshire Elevate to continue the Employment is Everyone's Business project. The project is seeking to improve the quality of transitions support for young people with a disability.

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. An abbreviated version has been used to test model fidelity across 11 providers within the DWP-funded supported employment Proof of Concept. Further funding is being sought to develop a quality kitemark.

BASE has continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. We now have over 260 people who have enrolled on the course and further courses are planned for 2018-19. 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 also delivered a wide range of training courses over the year through our trading arm.

Our annual conference in Brighton was very successful with over 200 delegates. We again received very positive feedback. The conference was sponsored and was financially successful. We provided 33 free places for representatives from parent carer groups and organised a meeting between them and DWP officials.

We continue to maintain strong links with national parent carer groups, NDTi, Preparing for Adulthood, and a range of national supported employment associations.

FINANCIAL REVIEW

2017-18 saw us make a healthy surplus of over £22,894. BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIA. Inclusive Trading CIC made a donation of £60,423 during the year. Membership numbers increased slightly and income from the conference and other projects was welcome. The National Executive Committee met three times during the year and continues to regularly monitor income and expenditure. Some income was deferred to 2018-19 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 8 November 2017. The NEC for 2017-18 was as follows:

**British Association for Supported
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**Report of the Trustees
for the year ended 31 March 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Laura Davis (Chair) (South East)
Matt Britt (Vice-Chair) (South West)
Rhys Toone (Vice Chair) (North East) - resigned 8 November 2017
Robert Elston (Treasurer) (South East)
Dean Atkinson (Midlands)
Julia Green (Midlands)
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)
Melanie Walls (Co-opted)

At the end of 2017-18, 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
- " Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2017-18, BASE had 168 full member organisations and 14 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 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

R Elston	Director	
R J Toone	Director	- resigned 8/11/17
M Britt	Director	
Ms L Davis	Director	

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 23 July 2018 and signed on its behalf by:



Ms L Davis - 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 2018.

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

23 July 2018

**British Association for Supported
Employment**

**Statement of Financial Activities
for the year ended 31 March 2018**

	Notes	31/3/18 Unrestricted fund £	31/3/17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		109,941	135,645
Charitable activities			
Project income		33,537	43,598
Total		143,478	179,243
 EXPENDITURE ON			
Charitable activities			
Project income		28,202	27,731
Other		96,882	112,706
Total		125,084	140,437
 NET INCOME		 18,394	 38,806
 RECONCILIATION OF FUNDS			
Total funds brought forward		152,426	113,620
 TOTAL FUNDS CARRIED FORWARD		 170,820	 152,426

The notes form part of these financial statements

**British Association for Supported
Employment**

**Balance Sheet
At 31 March 2018**

	Notes	31/3/18 Unrestricted fund £	31/3/17 Total funds £
FIXED ASSETS			
Tangible assets	6	1,276	1,321
CURRENT ASSETS			
Debtors	7	91,224	100,161
Cash at bank		149,322	124,150
		<u>240,546</u>	<u>224,311</u>
CREDITORS			
Amounts falling due within one year	8	(71,002)	(73,206)
NET CURRENT ASSETS		<u>169,544</u>	<u>151,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		170,820	152,426
NET ASSETS		<u>170,820</u>	<u>152,426</u>
FUNDS	9		
Unrestricted funds		170,820	152,426
TOTAL FUNDS		<u>170,820</u>	<u>152,426</u>

The notes form part of these financial statements

**British Association for Supported
Employment**

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 charitable small companies.

The financial statements were approved by the Board of Trustees on 23 July 2018 and were signed on its behalf by:



Ms L Davis -Trustee



R Elston -Trustee

**British Association for Supported
Employment**

**Notes to the Financial Statements
for the year ended 31 March 2018**

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' 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.

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 2018**

2. NET INCOME/(EXPENDITURE)

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

	31/3/18	31/3/17
	£	£
Other assurance services	4,000	3,983
Depreciation - owned assets	470	443
Other operating leases	5,197	4,528
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

Travel expenses of £487 (2017: £2,144) were paid to 2 of the trustees and mileage expenses of £759 (2017: £1,467) were paid to 2 of the trustees.

4. STAFF COSTS

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

	31/3/18	31/3/17
Administration	-	1
	<u> </u>	<u> </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	135,645
Charitable activities	
Project income	43,598
Total	<u>179,243</u>
EXPENDITURE ON	
Charitable activities	
Project income	27,731
Other	112,706
Total	<u>140,437</u>
NET INCOME	<u>38,806</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				Unrestricted fund £
	RECONCILIATION OF FUNDS			
	Total funds brought forward			113,620
	TOTAL FUNDS CARRIED FORWARD			<u>152,426</u>
6. TANGIBLE FIXED ASSETS				
		Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2017		6,268	9,900	16,168
Additions		425	-	425
At 31 March 2018		<u>6,693</u>	<u>9,900</u>	<u>16,593</u>
DEPRECIATION				
At 1 April 2017		6,268	8,579	14,847
Charge for year		140	330	470
At 31 March 2018		<u>6,408</u>	<u>8,909</u>	<u>15,317</u>
NET BOOK VALUE				
At 31 March 2018		<u>285</u>	<u>991</u>	<u>1,276</u>
At 31 March 2017		<u>-</u>	<u>1,321</u>	<u>1,321</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31/3/18 £	31/3/17 £
Trade debtors			67,292	61,830
Other debtors			22,071	37,002
Prepayments			1,861	1,329
			<u>91,224</u>	<u>100,161</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18	31/3/17
	£	£
Trade creditors	1,903	4,333
VAT	7,520	8,760
Other creditors	1,239	1,028
Accruals and deferred income	60,340	59,085
	<u>71,002</u>	<u>73,206</u>

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.

		2018£	2017£
Balance as at 1 April 2016	Subscriptions	59,085	62,635
	Projects	-	12,137
Amount released to income earned from charitable activities		(59,085)	(74,772)
Amounts deferred in year	Subscriptions	60,090	59,085
	Projects	-	-
Balance as at 31 March 2017		<u>60,090</u>	<u>59,085</u>

9. MOVEMENT IN FUNDS

	At 1/4/17	Net movement in funds	At 31/3/18
	£	£	£
Unrestricted funds			
General fund	152,426	18,394	170,820
TOTAL FUNDS	<u>152,426</u>	<u>18,394</u>	<u>170,820</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	143,478	(125,084)	18,394
TOTAL FUNDS	<u>143,478</u>	<u>(125,084)</u>	<u>18,394</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
Unrestricted Funds			
General fund	113,620	38,806	152,426
TOTAL FUNDS	<u>113,620</u>	<u>38,806</u>	<u>152,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	179,243	(140,437)	38,806
TOTAL FUNDS	<u>179,243</u>	<u>(140,437)</u>	<u>38,806</u>

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 £55,923 (2017: £76,478).

Included within other debtors is an amount due from Inclusive Trading CIC of £22,071 (2017: £37,002).

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2018**

	31/3/18 £	31/3/17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	57,923	78,499
Subscriptions	52,018	57,146
	<hr/>	<hr/>
	109,941	135,645
Charitable activities		
Project income	33,537	43,598
	<hr/>	<hr/>
Total incoming resources	143,478	179,243
EXPENDITURE		
Charitable activities		
Consultancy	28,202	27,731
Other		
Conferences and events	2,616	3,706
Support costs		
Finance		
Bank charges	32	32
Other		
Wages	64,098	69,987
Other operating leases	5,197	4,528
Rates and water	338	322
Insurance	1,057	775
Light and heat	570	734
Telephone	600	597
Postage and stationery	1,023	1,209
Sundries	36	3,127
Advertising	3,615	2,500
Subscriptions	862	1,404
Repairs and renewals	98	244
Travelling	12,270	18,925
Plant and machinery	140	2
Computer equipment	330	441
	<hr/>	<hr/>
	90,234	104,795
Governance costs		
Auditors' remuneration for non audit work	4,000	3,983
Accountancy and legal fees	-	190
	<hr/>	<hr/>
	4,000	4,173
Total resources expended	<hr/>	<hr/>
	125,084	140,437

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 2018**

	31/3/18 £	31/3/17 £
Net income	<u>18,394</u>	<u>38,806</u>

This page does not form part of the statutory financial statements