

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 2020
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 2020**

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**British Association for Supported
Employment**

**Report of the Trustees
for the year ended 31 March 2020**

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are in the following areas:

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

Our charitable objects are:

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

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

**British Association for Supported
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**Report of the Trustees
for the year ended 31 March 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp. We continue to make use of social media to supplement information contained on our website. We now have 1,931 followers on Twitter and 890 on Facebook, extending our reach to members, potential members and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements.

BASE has continued to engage closely with a wide range of stakeholders and partners. We have links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). We continue to represent our members through attendance at a range of policy forums and task groups. We have worked closely with DWP to design a supported employment trailblazer. We have continued to collaborate with DWP, through the Supported Business Steering Group, on plans to ensure the financial sustainability of 57 supported businesses across the UK.

We delivered a wide range of training courses over the year through our trading arm, Inclusive Trading CIC. This includes continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. We now have over 450 people who have enrolled on the course and further courses are planned for 2020-21. Feedback from our external quality assurance visits continues to be excellent and we continue to work with a strong group of assessor associates and trainers.

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

Our annual conference in Manchester was very successful and we again received very positive feedback. The conference made a small financial loss but we provided some free places for representatives from parent carer groups.

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

FINANCIAL REVIEW

2019-20 saw us make a surplus of £17,856. BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIC. Inclusive Trading CIC made a donation of £55,221 during the year. Membership numbers increased to over 200. Our annual conference made a small loss 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 has been deferred to 2020-21 to cover pre-paid activity.

**British Association for Supported
Employment**

**Report of the Trustees
for the year ended 31 March 2020**

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 5 November 2019. We would like to thank Holly Kelleher for her valuable contributions to the association. The NEC for 2019-20 was as follows:

Julia Green (Chair)
Matt Britt (Vice-Chair)
Robert Elston (Treasurer)
Dean Atkinson (Midlands)
Rachel Jones (North West)
Holly Kelleher (North East) - resigned 9 December 2019
Petra Kennedy (Wales)
Alistair Kerr (Scotland) - appointed 9 December 2019
Alexandra Seddon (South West) - appointed 9 December 2019
David Stenning (South East)
Ramsay Taylor (North East) - appointed 9 December 2019
Kathy Melling (Co-opted)
Nerise Oldfield-Thompson (Co-opted)
Melanie Walls (Co-opted)

At the end of 2019-20, the association employed one member of staff; the Chief Executive, Huw Davies. We outsource management of our social media.

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

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

During 2019-20, BASE had 189 full member organisations and 15 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 2020**

Trustees

A Kerr Director and Trustee (appointed 9/12/19)
R Elston Director and Trustee
M Britt Director and Trustee
D Atkinson Director and Trustee (appointed 1/4/19)
Ms J Green Director and Trustee
Ms R Jones Director and Trustee
Ms H Kelleher Director and Trustee (resigned 9/12/19)
Ms P Kennedy Director and Trustee (appointed 1/4/19)
D Stenning Director and Trustee
Ms A Seddon Director and Trustee (appointed 9/12/19)
R Taylor Director and Trustee (appointed 9/12/19)

Independent Examiner

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
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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 15 July 2020 and signed on its behalf by:

Ms J Green - 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 2020.

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

15 July 2020

**British Association for Supported
Employment**

**Statement of Financial Activities
for the year ended 31 March 2020**

	Notes	31/3/20 Unrestricted fund £	31/3/19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		118,013	119,681
Charitable activities			
Project income		31,087	2,063
Total		149,100	121,744
 EXPENDITURE ON			
Charitable activities			
Project income		21,985	21,822
Other		109,259	99,943
Total		131,244	121,765
NET INCOME/(EXPENDITURE)		17,856	(21)
 RECONCILIATION OF FUNDS			
Total funds brought forward		170,799	170,820
TOTAL FUNDS CARRIED FORWARD		188,655	170,799

The notes form part of these financial statements

**British Association for Supported
Employment**

**Balance Sheet
31 March 2020**

	Notes	31/3/20 Unrestricted fund £	31/3/19 Total funds £
FIXED ASSETS			
Tangible assets	6	1,286	2,270
CURRENT ASSETS			
Debtors	7	98,094	107,632
Cash at bank		174,709	169,926
		<u>272,803</u>	<u>277,558</u>
CREDITORS			
Amounts falling due within one year	8	(85,434)	(109,029)
NET CURRENT ASSETS			
		<u>187,369</u>	<u>168,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		188,655	170,799
NET ASSETS			
		<u>188,655</u>	<u>170,799</u>
FUNDS			
Unrestricted funds	9	188,655	170,799
TOTAL FUNDS			
		<u>188,655</u>	<u>170,799</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

**British Association for Supported
Employment**

**Balance Sheet - continued
31 March 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2020 and were signed on its behalf by:

R Elston - Trustee

J Green - Trustee

**British Association for Supported
Employment**

**Notes to the Financial Statements
for the year ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of 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 2020**

2. NET INCOME/(EXPENDITURE)

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

	31/3/20	31/3/19
	£	£
Other assurance services	4,000	3,946
Depreciation - owned assets	984	1,000
Other operating leases	5,281	5,246
	<u>5,281</u>	<u>5,246</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

Travel expenses of £1,056 (2019: £4,327) were paid to 8 of the trustees and mileage expenses of £1,289 (2019: £2,171) were paid to 8 of the trustees.

4. STAFF COSTS

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

	31/3/20	31/3/19
Administration	<u>1</u>	<u>1</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	119,681
Charitable activities	
Project income	2,063
Total	<u>121,744</u>
EXPENDITURE ON	
Charitable activities	
Project income	21,822
Other	99,943
Total	<u>121,765</u>
NET INCOME/(EXPENDITURE)	<u>(21)</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

170,820

TOTAL FUNDS CARRIED FORWARD

170,799

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	<u>8,687</u>	<u>9,900</u>	<u>18,587</u>
DEPRECIATION			
At 1 April 2019	7,160	9,157	16,317
Charge for year	<u>798</u>	<u>186</u>	<u>984</u>
At 31 March 2020	<u>7,958</u>	<u>9,343</u>	<u>17,301</u>
NET BOOK VALUE			
At 31 March 2020	<u>729</u>	<u>557</u>	<u>1,286</u>
At 31 March 2019	<u>1,527</u>	<u>743</u>	<u>2,270</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20 £		31/3/19 £
Trade debtors	68,604		77,732
Other debtors	28,047		28,508
Prepayments	<u>1,443</u>		<u>1,392</u>
	<u>98,094</u>		<u>107,632</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2020**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Trade creditors	2,086	3,175
VAT	8,485	7,996
Other creditors	2,026	2,278
Accruals and deferred income	72,837	95,580
	<u>85,434</u>	<u>109,029</u>

Deferred income comprises payments received for subscriptions for the following financial year to 31 March 2021.

	31/3/20	31/3/19
	£	£
Balance as at 1 April 2019	94,800	60,090
Amount released to income earned from charitable activities	(94,800)	(60,090)
Amounts deferred in year	72,143	94,800
	<u>72,143</u>	<u>94,800</u>
Balance as at 31 March 2020	<u>72,143</u>	<u>94,800</u>

9. MOVEMENT IN FUNDS

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

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

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

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2020**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	170,820	(21)	170,799
TOTAL FUNDS	<u>170,820</u>	<u>(21)</u>	<u>170,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,744	(121,765)	(21)
TOTAL FUNDS	<u>121,744</u>	<u>(121,765)</u>	<u>(21)</u>

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

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	170,820	17,835	188,655
TOTAL FUNDS	<u>170,820</u>	<u>17,835</u>	<u>188,655</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,844	(253,009)	17,835
TOTAL FUNDS	<u>270,844</u>	<u>(253,009)</u>	<u>17,835</u>

**British Association for Supported
Employment**

**Notes to the Financial Statements - continued
for the year ended 31 March 2020**

10. RELATED PARTY DISCLOSURES

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

During the year the company received donations from Inclusive Trading CIC totalling £55,221 (2019: £62,396).

Included within other debtors is an amount due from Inclusive Trading CIC of £28,047 (2019: £28,508).

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2020**

	31/3/20 £	31/3/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	55,399	62,396
Subscriptions	62,614	57,285
	118,013	119,681
Charitable activities		
Project income	31,087	2,063
Total incoming resources	149,100	121,744
EXPENDITURE		
Charitable activities		
Consultancy	21,985	21,822
Other		
Conferences and events	4,134	3,937
Support costs		
Management		
Repairs & renewals	-	65
Finance		
Bank charges	113	58
Other		
Wages	70,980	65,000
Other operating leases	5,281	5,246
Rates and water	295	46
Insurance	1,312	1,114
Light and heat	831	684
Telephone	641	630
Postage and stationery	756	1,751
Sundries	13	13
Advertising and social media	4,250	3,309
Subscriptions	1,669	1,989
Repairs and renewals	883	632
Travelling	13,117	10,523
Plant and machinery	798	752
Computer equipment	186	248
	101,012	91,937
Governance costs		
Auditors' remuneration for non audit work	4,000	3,946
Total resources expended	131,244	121,765
Net income/(expenditure)	17,856	(21)

This page does not form part of the statutory financial statements