

AUTISM INITIATIVES GROUP

England & Wales · Charity number 1170634

Details

Status Registered

Legal form Charitable company

Company number [07120634](#)

Registered 2016-12-08

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

Contact

Address Sefton House
Bridle Road
Bootle
Merseyside
L30 4XR

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Email headoffice@autisminitiatives.org

Website www.autisminitiatives.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING FOR THE PUBLIC BENEFIT:(1) TO PROMOTE THE RELIEF AND TO SUPPORT THE ASSISTANCE, PERSONAL DEVELOPMENT, EDUCATION AND INDEPENDENCE OF CHILDREN AND ADULTS WITH AUTISM AND / OR ASSOCIATED CONDITIONS, AND THEIR FAMILIES;(2) THE PROVISION OF SUPPORT TO CHARITABLE ORGANISATIONS WHO PROVIDE SERVICES TO CHILDREN AND ADULTS WITH AUTISM AND / OR ASSOCIATED CONDITIONS, AND THEIR FAMILIES;(3) ANY OTHER EXCLUSIVELY CHARITABLE PURPOSE ACCORDING TO THE LAW OF ENGLAND AND WALES SELECTED BY THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME.

Activities: Group activities are to :- provide assessment, care, education, employment and meaningful activity to individuals with autism spectrum condition.- provide information and support to individuals with ASC, their families and carers- expand education and care provisionParent company activities are to provide estate, administration and corporate support services to the charitable subsidiaries

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,062,000	£93,189,000	£22,790,000	2881
2024-03-31	£85,863,000	£86,337,000	£22,917,000	2846
2023-03-31	£76,770,000	£76,140,000	£23,391,000	2513
2022-03-31	£71,181,000	£69,654,000	£22,761,000	2321
2021-03-31	£67,996,000	£63,287,000	£21,234,000	2372

Trustees

Name	Role	Appointed
BRIAN EDWARD WILLIAMS		2016-10-14
ELIZABETH VERONICA SLATER		2016-10-14
John Alexander McCarthy		2026-02-27
ROSARIO VERONICA CARTER		2016-10-14

Accounts



Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2025



Our Mission Statement

Our mission is to meet the needs of people with autism, their families and carers by providing a range of services which are personal, professional and innovative.

Our Vision Statement

Our expectation is that people with autism can learn and develop and we support this process every single day. We will create unique services for people to enable them to have ownership of their own lives and future.

Our Philosophy

Our philosophy is such that we want people to be at the centre of their service and furthermore we:-

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2025

BOARD OF TRUSTEES

B Williams	Chairperson
R Carter	
E V Slater	

COMPANY SECRETARY

A Grainger

EXECUTIVE STAFF

A Grainger	Chief Executive
J Howard	Director of Finance
A MacRandal	Group Director (Corporate)
A Brookman	Director of People
K Campbell	Operations Director – England and Isle of Man
T Bourke	Operations Director – Republic of Ireland
A Leighton	Operations Director – Northern Ireland
C Steedman	National Director - Scotland

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

DSG Audit
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

Chair's Statement

Despite the difficult economic landscape that the Charities within the Autism Initiatives Group have been operating in, I am proud of the progress and achievements that we have made this year. As ever this is due to the beneficiaries that we support, their families, and the staff teams who have continued to be motivated and aspirational for all the people we support across all our services for adults and children.

Listening and learning from beneficiaries continues to be the starting point for every service development and thinking about how we can evolve and improve our practice. To see autistic peoples' input into these areas has been very gratifying for the Board, and to see how this manifests itself in relation to such positive outcomes has been very inspiring.

This year the demand for our services continues to be high, income increased by 8.4% to £93 Million. The Charity continues to offer innovative solutions for the people that are referred to us, often from very complex situations, and to work closely with commissioning bodies to be as supportive as possible.

Despite the increase in income, our budget setting this year for the year 25/26 has proved challenging, we anticipate that funding for services will not match the increase in cost-of-living increases and the increase in National Insurance, which has added an extra £1.8 million onto care services within our UK services going forward.

Reform within social care is needed, and the government have established an independent commission to review this, unfortunately they are not due to report their findings until 2028, so we anticipate some difficult years ahead.

Brian Williams

Brian Williams

Chair of Trustees

27th August 2025

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles, the Charities Act 2011, the Companies Act 2006, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

'To promote the relief, personal development and education of children and persons diagnosed with an autistic spectrum condition and/or non-communicating persons with autistic tendencies.'

The Charity interprets the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations.

The vision of the Group is to:

Provide specialist services to support Autistic people to learn and develop.

Create unique services enabling people to have ownership of their own lives and futures.

The strategies employed to achieve the Group's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

Autism Initiatives Group achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives Group and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

The Group's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Group considers equal access to its services is an important issue. Autism Initiatives Group has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services regardless of gender, religious conviction, disability, ethnicity or sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives Group aims to ensure that the Charity and its subsidiaries are fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- 'One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through the Group's social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources. People with autism spectrum conditions and their families sometimes self-refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education.

ACTIVITIES

To deliver its objectives the organisation provides a broad range of services, through its charitable subsidiaries, which include the following:

- Peterhouse School and Further Education Department for children and young people between the age of 5 and 19 years
- The Haven School in North Wales
- Outreach Support Service for Mainstream Education (OSSME)
- Supported Living Services
- 24 Hour Residential Care
- Community Resource Centres
- Day Opportunities
- Respite Care
- Advisory Services
- Community Support
- Family Support
- Supported Employment
- Training and work experience through our Social Enterprises
- 'One Stop Shops' – offering advice, information, support and social activities (free at the point of delivery)
- Community Outreach and Floating Support

EMPLOYMENT POLICIES

The employees of Autism Initiatives Group are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of the Group have made a significant contribution to its continued success.

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its objectives. This includes employees also undertaking vocational qualifications, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

STRATEGIC REPORT

The strategic report below includes a Section 172 statement, summary of achievements and performance, a financial review, plans for future periods and a summary of principal risks and uncertainties and plans for future periods.

Section 172 statement

In accordance with Section 172 of the Companies Act 2006 each of the trustees acts in a way that he or she considers, in good faith, would most likely promote the success of the Group for the benefit of its stakeholders as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term
- interests of the Group's employees
- need to foster the Group's relationships with suppliers, customers and other key stakeholders
- impact of the Group's operations on communities and the environment
- desirability of the Group maintaining a reputation for high standards of business conduct
- need to act fairly as between stakeholders of the Group

Section 172 statement (cont.)

Autism Initiatives Group depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The Group seeks to put its service users best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the organisation. Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the organisation's vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular the Trustees consider:

Impact on employees

Autism Initiatives Group views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member's employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

Stakeholders

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

The wider community

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives Group services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS

The Autism Initiatives Group comprises, Autism Initiatives Group (AIG) and its following subsidiary charities:

- Autism Initiatives UK (inc. Autism Initiatives – Isle of Man)
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Spectrum Connections Cymru
- Autism Ventures

Some of the individual achievements and performance of the individual charities within the Group, are as follows, more detailed information can be found in the individual annual reports of each entity in the group

Autism Initiatives UK

We hold a shared vision to further develop as a provider of safe, responsive, innovative and autism specialist services and a continuous focus on enhancing the quality of life for the People We Support (PWS). Some personalised examples have been shared below:

The Dell (supported living service, Liverpool)- a new development opened in the Liverpool area in July 2024 in collaboration between Autism Initiatives and Assured Living, to transition people into the home with identified changing physical health needs. The property is fully accessible and renovated to meet people's specific needs. It was important that the transition was person-centred from the autistic perspective, and we captured what was important to and for each person throughout the process. Communication was a key part of this transition and to support people's understanding of the move.

An example of approaches combining specialist understanding and positive behaviour support has worked well for one person supported recently in the Isle of Man. The person began being supported by us in 2016, in a shared property, however compatibility became an issue leading to the person supported presenting some behaviours of concern and restrictions increasing. There was a focus on ensuring we provided safe services whilst maintaining quality of life and reducing risk of hospitalisation for the person supported and they successfully moved into their own home in 2023.

Practice Support input has been instrumental over time for the team, in utilising the right support at the right time utilising approaches and looking at life from their perspective. The person's voice is recognised as the most important factor, seeing who he is as an individual, listening and choice making. A PBS Plan was developed to support his behaviours using meaningful interactions, ensuring a consistent staff team and the person having ownership of his life and what he wants to do. Use of this plan has reduced the number of incidents and use of PRN. His support has gradually reduced from 2:1 to 1:1. Good relationships have been built between the person supported and his staff. He is a well-liked member of his village and has now got a job in the kitchen of his local pub.

Investment of staff into PBS has been crucial and has proven beneficial not only for the person supported but for the staff working alongside them. The Service Manager is now a local PBS Instructor through their experience with how positively this has impacted on the person's life.

Feedback from a Social Worker following a particularly successful transition this year has been provided below:

'I can honestly say that this has been one of, if not the most successful transitions I have been involved with - to see how this young man has grown in confidence and developed his personality has been remarkable and I can say truthfully this has been down to the dedication and diligence of the support team at Autism Initiatives.'

Recruitment and Retention- challenges and solutions:

As at 31st March 2025, there has been an increase of 36% of contracted new starters (27) and an increase of 13% in Additional Support Workers.

We acknowledge the impact of international recruitment relating to retention, re-recruitment and the continuity of staffing.

We note that international recruits are a welcome and needed addition to the adult social care workforce, but this type of recruitment is vulnerable to immigration policy changes, and time limited or restricted working patterns (e.g. the need to re-recruit when visas expire).

Our learning outcomes have been to develop a plan to better understand our workforce demographics and work closely with Area Managers to ensure that we staff our services safely and be considerate of how restrictions may impact service provision.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

Our Recruitment Quality and Compliance Lead has also been actively participating in further training webinars on visa processes, hosted by NHS Professionals International. These sessions provide valuable insights into key topics such as visa compliance, displaced worker pools, recent changes in visa legislation, and the requirements and tools involved in becoming a sponsor. We want to ensure that we are always fully informed of any updates, keeping services safe.

Employee Engagement Lead appointment

We have successfully recruited for the Employee Engagement Lead role, the new starter joined the team on 16th April 2025. The role will play a crucial part not only in our onboarding of new starters, but also with supporting our retention efforts, specifically around sub-6-month leavers. Part of the role will be conducting questionnaires with our new starters across all areas from weeks 1, week 2, week 6 and week 12, gathering responses to report on any trends identified. The aim is to obtain feedback from our new starters on what they are enjoying in their role, identifying any areas of support required or areas we can improve on and supporting them in their journey as new employees. The Employee Engagement Lead will also become a part of Core Skills week introducing the role so our new starters know that there is a person who will listen and support them where required on their journey.

As we have found in the past, this role is crucial in our understanding of areas of improvement and feedback from candidates will often inform us of our talent attraction strategies and where we need to improve.

Meet the Manager

Our 'Meet The Manager' events have continued to prove successful in creating a quicker turnaround in recruiting staff for hard to fill vacancies. 'Meet the Manager' also gives candidates the opportunity to speak with Managers to find out more about the service they could be working at, and how the rotas work. We find this gives a more realistic view of the role and allows us to meet their expectations and support retention.

Additional Support Worker (ASW) Strategy

A key learning outcome has been recognising the need to re-establish a focused ASW strategy to support the development of a robust and resilient ASW workforce. The People Operations Assistant Director has commenced steps to re-set and lead the ASW Strategy meeting starting in Q1, with the overarching aim of creating a workforce that feels connected, supported, and valued within Autism Initiatives. This strategic focus is intended to enhance recruitment efforts, improve operational efficiency, and promote long-term retention by actively listening to ASWs' experiences and embedding learning into practice. The plan will address key areas such as improving engagement, resolving ongoing issues with the Work Search app used to find shifts, supporting training and development commitments, and reducing reliance on agency staff. By prioritising this strategy, we hope to build a more stable and dedicated ASW team who are better equipped and more motivated to continue working regularly.

Application Tracking System

The Applicant Tracking System (ATS) is a digital recruitment platform designed to streamline and enhance the hiring process by centralising and automating workflows that are currently handled manually. Its primary aim is to provide a modern system that integrates seamlessly with our website, as well as with our HR and payroll databases, bringing the entire recruitment process under one roof and saving valuable time. The ATS offers a range of benefits, including automated functions that reduce recruitment and onboarding timeframes, while improving candidate communication and engagement. By providing a tailored and automated candidate journey, it ensures all candidates receive a consistent experience throughout the recruitment process. The system also supports our commitment to equality, diversity, and inclusion by tracking recruitment activities and ensuring a fair, transparent process. Additionally, the ATS will help maintain a talent pool, which could reduce recruitment costs and overall recruiting timescales. It will provide insights that support strategic recruitment and retention plans, while increasing HR compliance by tracking all recruitment activities and applications. Currently, the ATS is in its final development stages, working to implement the necessary web services for full integration. Once launched, the system will significantly streamline and improve the recruitment process, offering an efficient and consistent solution for both candidates and HR.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

Staff Development and Training

We have revised and re-released our PBS training nationally, this has included new topics such as trauma. Within the PBS training there is a focus on getting to know the individual and encouraging reflection on our own beliefs, values and attitudes, considering the impact they may have on the individuals we support.

We have also trained additional PROACT-SCIPr-UK Instructors nationally to increase the presence of practice leadership within local services. This has led to a better standard of support being provided, especially for those experiencing difficult moments alongside people, which in turn has led to more human based language being recorded within reports and creating practitioners who are passionate about working with individuals and getting it right.

Within the changes to PBS training, there has been further inclusion of the importance of the Human Rights Act 1998 and how this applies to the people we support evidenced through the support provided and reporting & recording. We have included further discussion around key articles of human rights as well as supporting staff to know and understand rights which cannot be restricted as well as those which can with the correct authorisation.

We have also begun discussions around the importance of Freedom of Expression for those within the autistic population due to historic use of Applied Behaviour Analysis (ABA) and its link to PBS.

We have used transparency to discuss with the participants the impact these practices have had previously and why it is so important to support individuals to lead lives that improve their quality of life, whatever that looks like for them.

Training to support staff to work with people with physical disabilities inside their own homes and within their local community has been delivered this past year.

New Services

Within the last 12 months we have opened the following services:

- 4 x person service opened March 2025 - Blackpool
- 1 x person service opened March 2025 – Liverpool
- 1 x person service opened December 2024 – Blackpool
- 3 x person service opened November 2024 – IOM
- 1 x person service opened October 2024- Blackpool
- 1 person service opened October 2024- Liverpool
- Alma House (office) opened September 2024 - IOM
- Crossens Way (office) opened September 2024 - Southport
- 1 x person service opened August 2024 – North-East
- 4 x person service opened July 2024 – Liverpool
- 1 x person service opened May 2024 – Lancashire

Business Growth

We continue to grow our business through strong established relationships with local commissioners in all areas. We are approached by the commissioners and awarded direct contracts. Retaining staff and ensuring that they are suitably trained is key to our specialism.

From a Learning and Development perspective, we continue to support training and staff development through partnership working with local Enterprise Partnerships, public and private sector employers and the Education and Skills Funding Agency.

We continue to review our continual professional development (CPD) for the workforce including continual investment in trainers.

Scotland Services

Recruitment within Social Care continues to be challenging, however over the last year the quality of candidates has increased, and we have made a significant reduction in the number of vacancies, 24 FTE compared to 57 FTE at the end of March 2025. This improved position is multi-faceted, but includes our competitive salaries, conditions of employment, and our reputation as an employer of choice has spread via word of mouth.

We continue to participate in Career Events through Job Fairs and College/University Events. This not only enables us to attract relief pool workers, but to broadcast the work that we do, which raises our profile into different areas as well. Social media is now used as a staple for advertising posts.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

This is a 4th consecutive year that we have also secured funding (£11,700) via VSDF (Voluntary Sector Development Fund) for our SVQ candidates to cover the cost of their qualifications. This has become particularly crucial in the past year and going forward as very few of our staff can now benefit from other sources of funding. Considering that the cost of the course is £975 per person, this is a very significant financial support for Autism Initiatives.

In April, we introduced the new Induction process involving 24-week schedule and 2 separate workbooks. To manage the transition, we have set up several online sessions with all managers to explain exactly what was expected of them and their teams.

We opened our newest cluster service in the North of Edinburgh. This includes nine, one and two-bedroom flats with a staff base on site. All the tenants have packages of support, ranging from 30hrs a week up to 24hrs per day. We have waking night and sleep-over staff on site too. Feedback from the people we support and those close to them has been extremely positive and our Care Inspector following a recent inspection commented on how well the transitions had gone and that the service already seemed very well established.

We continue to be extremely grateful for the money that Walk for Autism raises as it allows us to be able to continue delivering our One Stop Shops in Scotland (OSS). This service is essential to thousands of autistic people across Scotland and without WFA we would not be able to operate these services. By the end of the financial year, we have over 8,000 autistic people listed with our OSSs.

Fundraised money has also been utilised for our Outreach service – a service that delivers to autistic people in their own homes, within the community and from our Activity Base. It is essential that we provide a base where people can meet others to promote social connectedness and also to act as a 'safe' space when community resources don't meet the person's needs. We provide a variety of 1:1 and group activities within our Activity Base and fundraised money has enabled us to purchase equipment and art and activity materials for people to use. Fundraised money has also been used to purchase furniture and lighting to remodel a multi-sensory and relaxation room.

We continue to deliver training to the Crown Office and Procurator Fiscal Service across Scotland. This has been extremely well received and not only ensures that staff working in these departments understand and appreciate more about autism, it also helps to broadcast the work that we do to audiences we wouldn't normally come into contact with.

Autism Initiatives Northern Ireland (AINI)

Recruitment and retention remain a key focus for the HR team. The HR team implemented several innovative solutions to assist with talent attraction and staff retention throughout the 2024/2025 financial year.

We have a small labour pool in NI, compared with the UK, and our unemployment rates are low. Therefore, most of our talent pool will be individuals who are already in employment, making it essential that AINI are attractive to applicants and an employer of choice.

Careers Fair / Recruitment event plan: We have an extensive, proactive plan of events scheduled for each financial year. This includes our presence and interaction with potential candidates and promoting our career opportunities and AINI throughout the year. We developed new recruitment leaflets to distribute at events and are linking with the Marketing team for recruitment stands with QR codes, ensuring applicants have instant access to our application packs. We have also promoted our Culture of Recognition, our Core Values and Staff benefits offerings, to hopefully assist with our talent attraction and staff retention.

We have developed our working relationship with Queen's University Belfast, extending our year placement opportunities for students. In 2024 our student placement won the Queen's University student of the year Award.

Career Pathway – We are committed to internal career progression and upskilling our teams in Northern Ireland to progress, where possible. A number of our current managers started as Supporters and have worked their way through to Service Manager or Area Manager posts. The HR team are working on reviewing our career pathway, which will show a clear career progression route and how our operational succession planning operates in AINI. We hope to share this updated pathway on our social media, to assist with talent attraction and staff retention.

Throughout 2024/25 financial year, Learning and Development in AINI have been delivering and facilitating our training plan, in liaison with AI Group. The focus is ensuring staff are adequately trained to carry out their job roles and ensuring compliance with legislative and regulatory training requirements. Monthly and quarterly statistics are provided to senior management accordingly.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

The HR team devised a comprehensive HR Bitesize leadership development programme for managers, to support them in their job role. Roll out of the bitesize programme started in 2025 and will continue into 2026. The programme covers various aspects of HR and people management, related to their job roles to support them in managing their teams effectively.

The HR team are committed to promoting our equality, diversity and inclusion initiatives and showcasing our commitment to this. We introduced several initiatives during this financial year including participation at Belfast Pride.

Linked to our Equality, Diversity and Inclusion (EDI) plans, we developed a Menopause guidance document for managers, to support the people we support and staff, who maybe experiencing menopause symptoms in the workplace. EDI continues to be a focus for 2025/2026 financial year.

Extension of trainers: To focus more on the operational needs of the services, an emphasis was placed on attracting more internal trainers and our Area Managers delivering less training. One member of the HR team resigned due to the cost of childcare; however, the HR team were able to offer this person the opportunity to deliver training (Performance Management and Core Skills), topics related to their HR practical knowledge and qualifications and training. This was a win for the Organisation who were able to retain talent and offer flexible working opportunities, as part of our Equality aims and a positive for the employee, who was able to remain in the workplace.

Our Health & Wellbeing Lead worked directly with individuals and their Key Workers to promote healthier lifestyles and social inclusion. A standout example involved two men expressing an interest in playing pool, which led to them meeting in a local pool hall. Following a social media post, European Pool Champions Nathan Moore and Conrad McCann offered to provide coaching. This led to participation in autism-friendly pool competitions. Alongside individual work, the Health & Wellbeing Lead delivered staff training in mindfulness, meditation, and healthy eating. The success of Year 1 of this role has supported a commitment to funding for a further two years.

September 2024 saw the success of our first formal event, co-produced with people we support and staff across services. Described as "a room filled with joy," it brought together individuals from Supported Living and Community Outreach across Northern Ireland. The positive response has led to the inclusion of similar events later in the year and into 25/26. A full programme of smaller wellbeing and social activities continues, including Christmas, Valentine and Easter Crafting events in Belfast.

Two team members received sector recognition at the CO3 Awards. One, (Health & Wellbeing Lead) was Highly Commended for Leading Workplace Wellbeing, while our other staff member was a finalist in the Leading Inclusion and Diversity category. These honours reflect our commitment to staff-led innovation and inclusive leadership.

At the Arc NI 25th Anniversary Conference in March 2025, we facilitated a creative workshop on healthy eating. DH, one of the people we support, co-led the session as our Expert by Experience. His outstanding contribution led to an invitation to join TILII (Tell It Like It Is), where he now attends weekly and is encouraging others to take part. His involvement exemplifies our inclusive, empowerment-based approach to service delivery.

Future Plans

We will open our first Short Breaks service in Northern Ireland in November 2025. This small-scale pilot project will provide essential respite opportunities for autistic individuals and their families, while also allowing us to evaluate and refine our approach in this region. The service will offer flexible, needs-led support in a safe and autism-friendly environment, filling a critical gap identified by families and professionals. Success of this pilot will inform future regional rollouts and help establish a sustainable model of short break provision.

Work is currently underway to source a new premises for the Belfast Resource Centre, with the aspiration to mirror the highly successful model of our Bristol Avenue Resource Centre in Blackpool. This strategic move will be supported by the appointment of a dedicated Area Manager for Community Services in Northern Ireland, whose focus will be to lead the development of the Resource Centre and expand our outreach offer. The new centre will enhance access to autism-informed activities, skills development, and social opportunities for individuals across the Greater Belfast area.

In order to further embed autism-specific expertise across our services, we will introduce two new key roles: a Regional Autism Practice Lead and an Autism Support Practitioner, both to be in post by October 2025. These roles will strengthen our practice leadership capacity, promote evidence-informed approaches, and support teams to deliver consistently high-quality support. This development will not only enhance outcomes for the people we support but also differentiate our organisation from other providers in the region, strengthening our reputation for excellence and giving us a clear competitive edge.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

Autism Initiatives Ireland

The total number of people we support in AI services is now 156. Age profile catered for 18 years to 50+ years. Over the course of the last year a number of people have secured work or a place in main stream vocational and part-time education and college.

2 people who were receiving respite have moved into social housing with minimum support. Their time in respite provided many of the skills they required for this move.

A number of people we support have moved to their own homes without any additional support required.

Recruitment and retention remain an issue in all Section 39 organisations, until parity is achieved with Section 38 organisations. The publicity surrounding the battle for pay parity with Section 38s has unfortunately made it more difficult to recruit as candidates are more aware of the difference within each landscape and the guarantees surrounding pay increments.

Because of the growing struggles in trying to fill vacancies we have had to start using Agency Workers. This is never our first choice as it can prove very expensive and doesn't help with employee engagement and retention. Recently we have joined forces with Rezoomo, a cloud-based talent acquisition and recruitment platform specifically designed to help organisations of all sizes experiencing different levels of success within their chosen recruitment markets. Rezoomo is also used by key competitors within our market including HSE, Enable Ireland and Brothers of Charity. It has the 2nd largest jobs portal and talent pool available after the HSE which we now have access to.

Momentum is building and we can see an increase in quality of candidates coming through but this won't be fixed overnight unfortunately. We continue to advertise through all previously reported websites, colleges/universities careers services platforms, social media, print media (as requested/required). We are constantly reviewing our recruitment and retention strategies.

We continue to work to improve the candidate experience throughout the recruitment process and during onboarding with the aim of meeting the organization's recruitment needs.

Our relationship with Funders is improving, particularly with regards to supporting Funders with 'problem solving', 'needs assessments', and strategic developments re: responding to the anticipated needs of the PWS going forward, identified from within Day Programs. However, of particular concern has been the shortfall in funding that has warranted the planned cessation of services in response to the ongoing underfunding, placing services at risk with regards to unsustainable funding.

The non-signing of the SLA for 2024/25 was a decision taken by the Board to raise these concerns with CHO East (CHO 6) in the hope of finding a resolution. Having adopted this position, we can now see that progress is being made, with CHO East (CHO 6) indicating that they are in the process of reviewing the funding. This much needed costing review will hopefully address the significant lack of 'uplifts in funding' in response to the ever increasing 'non-staff' costs. These issues are prevalent throughout Section 39's, having attended a recent FEDVOL meeting, whereby the issue of underfunding from various CHO's has been raised, with many service providers reporting deficits and unsustainable funding models, jeopardising the much-needed investment in the sector.

Other relationships with CHO's within CHO 5/7/9 are very positive, progressive and collaborative in nature, appreciating and understanding the need for specialist services that we provide and the 'track record' we have in responding to challenges in a constructive and person-centred way, engaging the PWS and families.

We have been approached by CHODSKWW (CH07) and CHODNCC (CHO 9) to review proposals for new services, responding to the ongoing demand from 'school leavers' referrals. Suitability of location and space allocation are critical factors in sourcing new commercial sites and HSE Estates allocations.

Airton Plaza, Tallaght, Dublin is being explored with a view to developing a capacity of 10 Day resource placements. The development of this site has required professional fees of a QS and Architect. Having submitted design specifications, we are awaiting 3 quotes to advance the project. Estimated refurbishment costs are within the region of €550k. Tendering quotes are coming in at around €400k and €500k. To fund this project, CHODSKWW (CH07) are requesting that we contribute approximately €100k, with a view to securing referrals and costings for a 25-year period. This is currently being explored as a proposal, particularly with regards to 'recouping' monies over this term re: investment.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

We continue to work closely with the marketing team, exploring strategic approaches to increasing fundraising and best use of fundraising monies. We are in the process of employing either a SALT or OT for 1 year to assess needs for the PWS re: assessment of needs.

The Disability Action Plan (2024-2026) identified additional places required to address unmet demographic need by 2026. However, allocation in budget 2024 was for 96 places, and 70 places in Budget 2025. The demand for services continues, particularly with regards to respite and day resource centres.

The housing crisis in Ireland is impacting parents wishing to secure housing for the current and future home needs of their families and PWS. We have had some success with supporting families with their housing application process and where we can, advocate for housing needs. To date we have seen 5 x PWS secure housing in the past 9 months.

Other success has resulted in the secure medical needs assessment for 2 PWS and 1 general housing application.

We are actively linking in with housing providers to advance housing applications to meet these needs for the PWS i.e. Key-Chain Housing Development, offering assisted independent living units.

Future Plans

Exploring and researching for future planned residential placements.

Continue to network and build links with Approved Housing Bodies AHB's as per Government policy on housing. Be strategic in response to the ongoing housing crisis for the PWS, where the process is often crisis driven. Continue to build on the success of working with parents to better escalate housing need with local Councils and CHO funders.

Link in with Housing Agencies and network with Developers to advance opportunities for Day, Residential and Respite expansion.

The cost of living and housing crisis continues, impacting on the challenges with recruiting and securing staff to fill vacancies. This combined with increasing costs to recruit staff, retain staff while the cost of care provision continues to rise, is resulting in significant pressure on providers to secure funding for new referrals and residential placements. The HSE continues to direct referrals to the Section 38's as a cost cutting measure. This results in the referrals being more of a specialist requirement for which we are happy to accommodate.

Isle of Man

We currently have eight Adult Residential Services across the Island, providing 24/7 support for people with autism and severe and complex needs. These premises are all registered services under the Regulation of Care Act 2013.

We provide a community outreach service and a day service in addition to our children's service.

During this year we have opened two new services, Fairhaven and Westminster. Fairhaven is not yet occupied, however, Westminster opened in January 2025. We are proud to confirm that Westminster is growing from strength to strength, we have a registered manager and a staff team who have worked together to transition the people supported in this service. Compliments have been received from the families of the individuals supported and from the social worker about the care and support received from Autism Initiatives.

Fairhaven is expected to open by August 2025, initially supporting one individual.

Housing services in Liverpool have now taken ownership of compliance reports and are the main point of contact for contractors. This has supported the managers in their roles to ensure works required in services is completed promptly. The OSKA system will be available for managers to download compliance reports and certificates for our inspectors. This should greatly assist the managers in ensuring a consistent and cost-effective approach to maintenance.

Alma House's lease was signed, and our moving date was 2 September 2024. We are working with the housing team to improve the interior of the building for our official Open Day, along with the marketing team to showcase this on our various media platforms. A communication strategy was devised and shared. We are now looking at invites so that the appropriate people are informed of the Open Day.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

Due to senior management changes on the island, we now have the Head of Service and two Area Managers overseeing our services. The Head of Service attends meetings to develop the strategy pathway for people with autism on the island. These meetings are every quarter and are well attended. We continue to maintain a strong presence locally using good media stories and attendance at public events to ensure we can continue to meet the needs of the autistic community on the island.

We are excited to report that we have now moved into our new Head Office, Alma House, on Circular Road. As part of this move, we are now creating new working and meeting spaces for our staff and visitors to utilise, including a larger training room, a break-out room and a room for parent/carer meetings. A focus is being placed on health and welfare within these rooms. With these new spaces and Alma House now being more centrally located, we are really noticing the benefit of this new Head Office.

A competition took place for staff to name two of the rooms in Alma House, in addition to an art competition for people supported - with the winner's art being placed in reception and other drawings to be displayed throughout. This is a great opportunity for everyone to get involved in the development of the new office and we look forward to receiving the entries.

Based at Head Office are the Head of Service, Area Managers, Business Support Manager and Administration Assistant. A new phone system that links both the Head Office and the Nunnery has been installed, which is another feature that will bring us closer together. This allows callers to be transferred directly to Head Office, Outreach, Resource Centre or Outreach Staff.

Staffing

Our recruitment on the island has been successful and we are fully staffed with support workers; we have 3 manager vacancies and 3 senior vacancies. We found that when we use social media to promote our vacancies, more people apply for the role. This is something we now regularly use to support our recruitment efforts. We have continued to work in Partnership with HR and our Marketing team to strengthen our recruitment process using social media, featuring pictures and comments from current staff members. We have not used agency in our services since 2024. This helps to maintain consistency across all services and for the people supported.

Following feedback on our compliance in Positive Behaviour Support, we invited the practice lead in this area to attend the island to support with the training of our new staff. This was agreed and training commenced in July 2024. We had two trainers completing PBS Days 2 and 3 over a 3-day period. We were able to support 16 staff members achieve training in this area over that period, bringing our compliance to 100%. To ensure we did not fall below in compliance in this area we put out an expression of interest to seniors and managers for the role of PBS instructor, which was received well with 3 staff applying for the position. One staff member was successful in the post and is thriving in this role.

As part of our ongoing development plan, forums are held with the management team and seniors. These are held monthly with scheduled discussion topics. This quarter we have focused on MCA and Best interest meetings; our group coordinator of PBS for the Isle of Man, came over and delivered training in the area.

Another focus session was around the AIMS for 24-25. This was a well-attended session with great feedback from the managers and seniors. The managers had the opportunity to discuss the progress made toward last year's AIMS and link in with the new AIMS for 25-26.

During July 24 to September 24 we focused on 3 areas - rota management systems, inductions and probations, and updated documentation. The updated daily report has now been signed off for all services to implement when recording daily events and activities of the persons supported. The new report better captures the person's wellbeing (CLANGERS).

When looking at the CLANGERS we look at:

- Connections - Has the person spent time with friends and family today? What did this look like?
- Learn - Has the person tried anything new and different today? How did this go?
- Active/movement - How has the person been active today? What did this look like, and how was it supported? Did the person enjoy it?
- Notice - What has the person found interesting/commented on/taken interest in/enjoyed today? Did they share this with others?
- Give/purpose - What did the person do to feel useful or valued by others today?
- Eat, Rest & Sleep - What has the person eaten today - anything new or different? Has the person had time to rest/relax today, and what did this look like? How was the person's sleep?

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

We have had some positive responses from the staff teams trailing the document over the last 2 months:

- It encourages thinking about the person's day, and thinking outside the box.
- Evidences the need for the level of support to the person, our specialism, and how we meet R&I's standards.
- Keeps 'support plan goals' alive.
- Useful for focused support around a person's health.
- Guidance is clear.
- Looks more professional.

Having all information recorded in one report means it is more consistent and makes it easier for us to monitor exactly how the shift has gone.

Achievements

As evidence of our ongoing commitment to provide support to those who wish to complete the Duke of Edinburgh Award scheme, we have successfully supported one of our residents to achieve their Gold award. They were supported to attend Buckingham Palace with their family, where they were presented with the award by Prince Edward, the Duke of Edinburgh.

TT 2025 was a great success in all services with persons supported enjoying the atmosphere. Most of the people supported got out to watch the Bikes, enjoy the fair and/or go to the Bushy's tent. Due to road closures, some services adapted their rota to ensure a smooth transition of staff in and out of the service, and long days were offered to staff.

Bike 4 Life has also started up again and the Friday group cycled the entire length of the TT course (32 miles) on the NSC track. This is an activity the group really enjoyed, and they also got the chance to mix with other peers.

ST and RG supported the Resource Centre, Social Group and Supported Living members to attend a party held by the Douglas Pavilion. The event was a great success and all persons supported appeared to have a good night. This event has also been shared on our social media page.

The people supported at the Resource Centre have worked well on getting the greenhouse up and running. The groups went to B&Q to buy seeds and soil, and so far they have planted sunflowers, parsnips, tomatoes and carrots. The groups have planted the seeds, re-potted the sprouts and moved them to the greenhouse. The groups replanted the sunflowers in the big beds at the top of the garden.

The resource centre held a sunflower competition and offered the outreach group to be involved. We are looking forward to seeing everyone's sunflowers and will be awarding a prize to the tallest sunflower.

We have been able to facilitate several off-island holidays and day trips for the people we support to Chester Zoo and Blackpool Pleasure Beach. For several people supported, this was their first time off-island. Trips like these are planned to continue in 2025.

We have been successful in obtaining a grant from the Manx Lottery Trust to fund projects for people with autism in 2025-2026. We are working in conjunction with Soul Adventures for this year's projects. This is an exciting new project for Autism Initiatives on the island.

Plans for The Future

The ongoing development of our Resource Centre remains a priority as we try to offer our commissioners and the people we support a much more innovative, professional and flexible service, that is equipped to meet the modern-day needs of those who access our services.

We have been asked by our commissioners to open additional adult and children's residential services in this next financial year and we are already in the process of identifying suitable properties and recruiting the necessary staff. All services are expected to go to tender in September 2025.

We are still in the process of reviewing what is needed on the island to support the needs of the people accessing our services and other ventures we link into. This includes the introduction of a new Health and Wellbeing Lead role. This will be advertised in 2025.

We are in the process of working with the housing team to ensure our services are well maintained and have a homely environment - not only for the people supported but for staff and their families when attending the service.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont.)

We are seeking two single properties for existing people supported. This has been challenging as they are not on the market for long. We are continually reviewing the compatibility of the people we support to ensure the best use of each house and create a capable environment for all people.

FINANCIAL REVIEW

Overview of the year

▪ Income and Expenditure

Total income in the year ended 31 March 2025 was £93.1m (£85.9m 2024), an increase of 8.4% on the previous year. The increase was mainly the result of fee increases, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the Group continues to account for the majority of overall income.

Voluntary income decreased to £2,064k from £2,536k. The Fundraising Team has continued to prioritise increasing unrestricted income over the last year by introducing an online Fundraising Hub to manage all fundraising events and peer to peer fundraising. We are pleased to see a steady growth in this area. Walk for Autism performed well in its 8th year with more than 7000 participants and more than £585,000 raised across the UK and Ireland events. This achievement is underpinned by ongoing work to increase the online profile and by expanding our presence on social media with a focus on Facebook and TikTok which now have more than 18,000 and 11,000 followers respectively. There has also been a review of roles within the Team resulting in the creation of the new role of Digital Fundraiser to focus on developing the online fundraising platform. Following the retirement of a member of the team, a newly recruited Fundraising Officer will focus on Trusts and Foundations with multi year awards from Gannochy Trust and Garfield Weston and regular reporting to the Motability Foundation continuing to be a priority in this area. A new part time Fundraising Support role will enable the Fundraising Team to demonstrate the impact of the income generated which will play a key role in inspiring and engaging with our dedicated fundraisers. The partnership with Octopus Legacy is also continuing into a second year and the uptake of the free wills is increasing in line with the Fundraising Team's aim to expand the overall fundraising offer.

Total resources expended in the year ended 31 March 2025 were £93.2m (£86.3m in 2024) an increase of £6.9m. from the previous year. This represents a rise in expenditure of 8.0% which in addition to setup and running costs for services commencing during this and in the previous financial year is mainly due to significant increases in wage and staff costs as a result of actions we have taken to improve recruitment and retention of staff in the face of increasing challenges in the care sector as well as continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a deficit of £0.1m for the year ending 31 March 2025 (£0.5m deficit for the year ending 31 March 2024). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a deficit of £96k (2024: Surplus £544k) for the year ending 31 March 2025. This result is after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and strategic initiatives.

The main operating Charities continue to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels and the need to improve pay and conditions in order to recruit and retain staff has resulted in increasing costs in the organisations key areas of wages and salaries.

The Group is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

FINANCIAL REVIEW (continued)

▪ Balance Sheet

The Group's balance sheet remains healthy with net assets of £22.8m (2024: £22.9m). This represents a decrease of £0.1m over the previous financial year. Unrestricted funds amount to £20.5m (2024: £20.6m) and restricted funds £2.3m (2024: £2.3m). At 31 March 2025 the cash position was £13.9m (2024: £14.2m).

▪ Subsidiary undertakings

A summary of the results of subsidiary undertakings is reported in note 18 to the accounts.

▪ Capital expenditure

Significant capital expenditure for the year of £0.4m includes Property improvements and IT improvements in UK, and vehicle acquisitions in UK and Ireland.

Principal Funding Sources

The principal funding sources for the Group is fee income from local authorities and education authorities for students and adults cared for and educated by the Group.

Reserves Policy

The trustees consider the Charity and the Group's free reserves policy on a regular basis. Now more than ever the trustees are aware that the Group needs to maintain sufficient reserves to allow it to not only meet future known commitments and liabilities but also to absorb unforeseen setbacks and to react to change or take advantage of opportunities.

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans.

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2025 this would equate to committing to build a level of free reserves within the Group in the long term of circa £34.9m. The trustees are aware that combined free reserves of £8.8m falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Autism Initiative Group's principal objective is to continue to advance and improve the work that is delivered by its subsidiaries through programmes of continuous research, development and investment into all areas of operations. In order to advance this, Autism Initiatives Group seeks donations from its subsidiary charities. Funds from donations received are held in designated reserves in Autism Initiatives Group for the benefit of its subsidiary charities.

Therefore when assessing the level of free reserves available for the Group the trustees consider the combined level of undesignated unrestricted reserves held in subsidiary charities together with any designated funds within Autism Initiatives Group, which have arisen as a result of donations that have been made.

As at 31 March 2025 the Parent Charity had unrestricted reserves of £4.0m (2024: £4.1m) of which £4.0m (2024: £4.1m) are held as designated reserves.

Investment Policy

The Group has the power to invest funds not immediately required for its general purposes in such investments as it deems fit for purpose.

FINANCIAL REVIEW (continued)

The Group's investment objectives are to:

- Generate income to further the objects of the Group
- Safeguard the assets and business continuity of the Group
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Charity's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property (other than for the Charity's general purposes) or any other investment. This policy is kept under review.

Principal risks and uncertainties

The trustees are committed to adopting best practice in the identification, evaluation and cost-effective control of risks, to ensure that the Group's exposure is minimised or eliminated where possible.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

Principal areas of risk identified as a result of the processes in place include;

Financial Risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies (95% of the Group's income is derived from these sources) and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition, an ongoing program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The Group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

Operational Risk

Ensuring the provision of its services to the many people affected by ASC who are served by the Group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Group's facilities or services is minimised.

In addition to the above a detailed risk register is kept and reviewed by the trustees and they are satisfied that the systems in place manage exposure to the major risks identified.

CHARITY INFORMATION

Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group. Autism Initiatives Group was registered with the Charities Commission on 8th December 2016.

CHARITY INFORMATION (cont.)

The Group's principal operating subsidiary, Autism Initiatives (UK) was registered with the Charity Commission in 1990. Initially it had a borough-wide brief to ensure that people with autism in Liverpool and Lancashire had access to a comprehensive range of direct and supportive services, which were personal, professional and innovative. All users of

Autism Initiatives' services have a diagnosis of an ASC or would otherwise benefit from the Group's philosophy and approach.

The aim of the organisation continues to be to represent and provide for the needs of people with autism, their families and carers. The last 25 years has seen significant growth in the number of people with autism which the Charity supports and in the range of services provided throughout the UK. The Group's reputation for the quality and depth of the service it provides has resulted in many local authorities and area health boards requesting that it set up similar services all over the UK and Ireland.

Initially, this began in other parts of the North West region of England, and comprehensive services are now also established in the North East of England, Scotland, Isle of Man, Wales and Northern Ireland in its charitable subsidiaries and in Southern Ireland under Autism Initiatives Ireland (formerly ASDI). The organisation is committed to service development that allows people to benefit from its services across a wide geographical area.

The strength of the organisation lies in its strong governance, management structure and policy coverage. The Autism Initiatives Group has demonstrated an ability to be flexible to meet the constantly evolving needs of its client base in the context of the ever changing government legislation and funding structures.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

Autism Initiatives Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 8th January 2010, as amended by special resolution dated 13th October 2016. It is registered with the Charity Commission.

Group Companies

As of 31 March 2025, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 02436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade. In addition, the Charity had four wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885).

Trustees

The trustees, who are also the directors for the purposes of the company law, and who served during the year are;

B Williams
R Carter
E V Slater

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £25k (2024: £25k) was paid to Mr Brian Williams in respect of remuneration.

All trustees undergo a training and induction programme and work within the code of conduct and good practice guidelines as set out by the Charities Commission.

All trustees have a job description and designated responsibilities within the committee that they sit on. The committees are Finance and audit, Education, Human Resources, development committees and Wales and Scotland committees, who report back to the main Board on a quarterly basis.

STRUCTURE, GOVERNANCE and MANAGEMENT continued

The Board has appointed a Chief Executive to manage the operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority within terms of delegation approved by the trustees. The working relationship between the Board and the Chief Executive is a tribute to the strategic development of the organisation and as such the Board meet on a quarterly basis.

Executive Management

The Chief Executive has global responsibility for all Autism Initiatives Group operations, including the implementation of the policy and strategic direction of the organisation. The Chief Executive is the interface between the governance and management functions of the organisation.

The Chief Executive has an executive management team which comprises the Group Corporate Director and Operations Director along with the Operations Directors for England, Ireland, Northern Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Remuneration Policy (key management personnel)

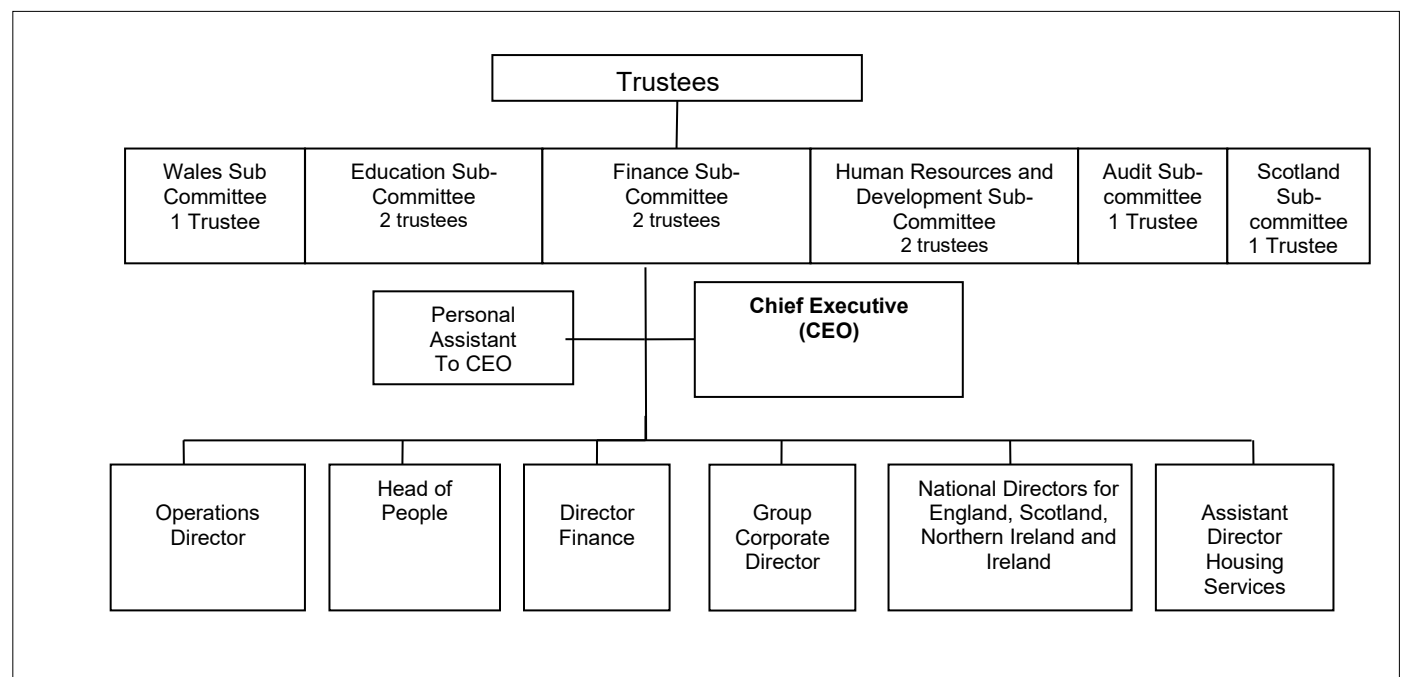
The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



STRUCTURE, GOVERNANCE and MANAGEMENT continued

Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Group may face
- A system of establishing the high risk factors and a procedure to mitigate the risk
- The implementation of procedures designed to minimise any potential impact on the Group should those risks materialise

This work is ongoing and the particular formulation of the risks identified through the procedure allow for the contingency plans to be drawn up through the identified risk procedure, the main focuses being corporate risk. There is also a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the group Charities.

Business Planning

The three year Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, its aims and its objectives and provides the framework, based on the core values, through which the organisation is managed. The plan provides a clear statement of the current position and how the Autism Initiatives Group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the Group support, their families and other partners.

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2023-2027.

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives Group and its subsidiary charities:

- Are firmly rooted in the communities in which it works and where its service users live.
- Are committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- Establish partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- Have a positive and enthusiastic "can do" attitude throughout the society.
- Believe in the values on which its services are based.
- Listen and learn from its experiences, maintaining reflective practice throughout.
- Actively enjoy providing a wide range of individual and personal services, which support people and their families.
- Are unafraid of change or challenges.
- Have an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

In September 2024, the Board of Autism Initiatives Group commissioned an independent governance review. The review identified areas for development and improvement, and the Board has committed to implementing the recommendations in phases. These steps reflect Autism Initiatives Group's commitment to best practice governance and continuous improvement.

In February 2025, the Board of Autism Initiatives Group (AIG) agreed in principle to support a change in group structure involving its wholly owned subsidiary, Autism Initiatives (UK) (AIUK). This was followed by the AIUK Board's decision on 20 February 2025 to withdraw as Founder Member of Autism Initiatives Ireland (All), a material subsidiary limited by guarantee. This decision was made independently by the AIUK Board and reflects a strategic direction to simplify the group structure and support All's future autonomy. The change will result in All ceasing to be part of the Autism Initiatives Group once legal formalities are completed. The Boards are working towards agreeing a mutually acceptable timeframe for completing the transition, with a shared commitment to ensuring continuity of services and stakeholder confidence.

ENERGY AND CARBON REPORT

Energy and emissions report

During the period total UK energy use was 3,275,369 kWh (2024: 3,662,520 kWh)

During the period total greenhouse gas emissions due to UK energy use was 710,051 kgCO₂e (2024: 795,906 kgCO₂e)

During the period the Group intensity ratio was 0.25 (2023: 0.28) Tco₂e per full time employee.

During the financial reporting periods, for its UK based entities, Autism Initiatives Group have made the following energy efficiency improvements:

Promoting energy conservation

Autism Initiatives have renegotiated all gas and electric contracts across the UK to one single supplier, and promote the switching off of electrical equipment when not in use where safety is not compromised. The energy broker is supporting AIG in Energy Efficiency / Carbon Net Zero support.

Procurement Policy – Sustainable Procurement

The Charity will take environmental and social factors into account in purchasing decisions. It will consider what products are made of, where they have come from and who has made them.

The Charity will seek to minimise its impact upon the environment by encouraging staff to purchase environmentally friendly supplies from appropriately accredited suppliers and including environmental checks as part of its contractor vetting.

Promoting recycling

- Recycling facilities are available in all offices, and staff are encouraged to work with people supported to use these facilities as well. A number of houses using water butts and it is hoped this will be rolled out to all properties.
- At Head Office and some Resource Centres, there is a weekly collection of confidential paper waste which is recycled.
- Upcycling is encouraged, rather than recycling, puts focus on the repurpose of perfectly useable goods and materials, and breathes new life into pre-owned items that would otherwise typically be discarded unnecessarily. The preservation of pre-used furniture can be seen across service as donated living room/ bedroom furniture was a large factor in the supported living arrangements
- Autism Initiatives are also considering setting up a staff marketplace via AiMi similar to other organisations, to allow for an internal space to donate items to the charity, or sell/trade items between the staff and services where there is a gap for supply and demand.

Utilise environmentally friendly products and manufacturers

- Current copies are held of the environmental consent for each facility on file and cross check these against the waste types being handled. Our selection of business suppliers is reflected in their policies towards sustainable practice. Even our accounts with larger companies such as Office Depot show responsibility in their green aims, stating "[they] are ISO14001 and 9001 accredited and are committed to driving improvements to energy and carbon reporting, efficiency and emissions.
- As a member of Procurement for Housing (PfH), we have made significant moves towards utilising sustainable products. PfH provides us with services such as furnishing and cleaning supplies. PfH only use suppliers whose supply chains do not contribute to the destruction of local eco-systems. Staff are able to log into PfH and order directly for their services, which has reduced company fuel usage: previously staff collected all orders from their local head office.
- The 'Nourish' software has been chosen to be our Digital Social Care Record System and is scheduled to be implemented by the end of 2025. One of the initial goals of the project is to digitise processes that are very paper/printer heavy such as Incident Reports, RAPs, and Daily Reports.

Utilise fuel efficient vehicles

- In transport, we have initiated the transition from traditional fuel vehicles to electric vehicles, and the follow up purchase of EV related products such as charge points. Our recent grant secured from Motability provided us with five new vehicles to add to our fleet, four hybrid and one full electric.
- Autism initiatives are in the process of digitalising mileage/fuel usage, this will launch with the introduction of the FleetCheck smartphone app aimed to be used for logging all fleet journeys.
- A Cycle to Work' scheme is in place which is utilised by a large proportion of employees. This is now being supported by a 'Car Lease' scheme, which supports the use of electric vehicles across the organisation, when team members sign up to the scheme.

ENERGY AND CARBON REPORT (cont.)

Staff training

- Staff have received training on sustainability and waste management; we plan to continue this in order to raise awareness of key issues.

Use of electronic equipment

- As a company with services across the UK and Ireland, we have looked to tackle the monetary and ecological cost of travel for meetings and training by installing more conferencing facilities and encouraging remote working.

The group has followed the 2019 HM Government Environmental Reporting Guidelines. The group has also used the GHG Reporting Protocol – Corporate Standard and have used the 2020 UK Government's Conversion Factors for Company Reporting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Autism Initiatives Group for the purposes of company law, are responsible for preparing the Trustees' Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

In preparing these accounts, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate 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 requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

DSG resigned as auditor on 11 September 2024 due to an internal reorganisation. On the same day, DSG Audit Limited was appointed to continue the audit engagement without interruption. This change reflects a legal restructuring of the audit firm and does not affect the scope or continuity of the audit engagement.

In accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the Charity and Group's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

This report, including the strategic report was approved by the Board of Trustees on 27th August 2025 and signed on its behalf by:

WILLIAMS

B Williams
Chair

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Chair's Report and the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



J M Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of
DSG Audit, Statutory Auditor
Chartered Accountants and Registered Auditors
43, Castle Street
Liverpool
L2 9TL

Date 27th August 2025

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year by the Charity and its subsidiaries.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS102. The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k.

These financial statements consolidate the results of the Charity and its subsidiaries on a line-by-line basis.

(b) Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(c) Incoming

All income is included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.
- Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

(d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- Charitable expenditure comprises direct expenditure in the furtherance of the Charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

(e) Tangible fixed assets

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

Tangible fixed assets costing more than £5,000 are capitalised and included at cost including any incidental expenses of acquisition. Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

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

Freehold land and buildings	2% straight line
Long leasehold land and buildings	Over the life of the lease
Office, furniture and fittings	25% and 33% straight line
Property improvements	10% and 20% straight line
Computer equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

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

(f) Impairment of fixed assets

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(g) Investment Property

Investment Property, which is property held to earn rentals and for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and dated at its fair value as at the reporting date. The surplus or deficit on the revaluation is recognised in net income/expenditure for the year. The cumulative gains or losses on revaluation are un-distributable.

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Investments

Investments are stated at the lower of the cost and market value.

(l) Stock

Stock is stated at the lower of cost and net realisable value.

(m) Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the SOFA over the period of the lease. Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(n) Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the School. As required by FRS 102, the Charity accounts for this scheme as if it were a defined contribution scheme.

(o) Funds

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The details of the nature and purpose of each fund is set out in the notes to the accounts.

(p) Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences arising from the re-translation at year end of Group assets and liabilities are recognised as unrealised in the Statement of financial activities.

(q) Going concern

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES GROUP
ACCOUNTING POLICIES
For the year ended 31st March 2025

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
INCOME FROM:					
Donations and legacies	1	708	1,356	2,064	2,536
Other activities	2	51	-	51	36
Investments	3	225	-	225	157
Charitable activities :					
Education income	4	5,461	-	5,461	5,108
Client support income	4	79,109	5,529	84,638	77,284
Other	4	623	-	623	742
Other income	5	-	-	-	-
Total income		<u>86,177</u>	<u>6,885</u>	<u>93,062</u>	<u>85,863</u>
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		700	-	700	581
Charitable activities :					
Education services	6	5,874	18	5,892	5,368
Client support services	6	78,760	6,626	85,386	79,243
Other	6	835	225	1,060	965
Exchange rate loss/(gain)		<u>151</u>	<u>-</u>	<u>151</u>	<u>180</u>
Total expenditure		<u>86,320</u>	<u>6,869</u>	<u>93,189</u>	<u>86,337</u>
Net incoming resources before transfers		(143)	16	(127)	(474)
Transfers between funds		-	-	-	-
Net income for the year/Net movement in funds		<u>(143)</u>	<u>16</u>	<u>(127)</u>	<u>(474)</u>
Fund balances at 1 April 2024		20,648	2,269	22,917	23,391
Fund balances at 31 March 2025		<u>20,505</u>	<u>2,285</u>	<u>22,790</u>	<u>22,917</u>

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 33.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2025

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	1,084	1,452	2,536
Other activities	2	36	-	36
Investments	3	157	-	157
Charitable activities :				
Education income	4	5,108	-	5,108
Client support income	4	72,156	5,128	77,284
Other	4	742	-	742
Other income	5	-	-	-
<i>Total income</i>		79,283	6,580	85,863
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		581	-	581
Charitable activities :	6			
Education services		5,359	9	5,368
Client support services		72,937	6,306	79,243
Other		771	194	965
Other expenditure		-	-	-
Exchange rate		180	-	180
<i>Total expenditure</i>		79,828	6,509	86,337
<i>Net incoming resources before transfers</i>		(545)	71	(474)
Gross transfers between funds		166	(166)	-
Net income for the year/Net movement in funds		(379)	(95)	(474)
Fund balances at 1 April 2023		21,027	2,364	23,391
Fund balances at 31 March 2024		20,648	2,269	22,917

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2025

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
INCOME FROM:					
Donations and legacies	1	689	59	748	948
Other activities	2	248	-	248	245
Investments	3	-	-	-	-
Total income		937	59	996	1,193
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		591	-	591	528
Charitable activities:					
Client support services	6	449	52	501	121
Exchange rate gain		-	-	-	-
Total expenditure		1,040	52	1,092	649
Net incoming resources for the year before transfers		(103)	7	(96)	544
Net income for the year/Net movement in funds		(103)	7	(96)	544
Fund balances at 1 April 2024		4,125	-	4,125	3,581
Fund balances at 31 March 2025		4,022	7	4,029	4,125

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 35.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2025

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
INCOME FROM:					
Donations and legacies	1	948	-	948	483
Other activities	2	245	-	245	217
Investments	3	-	-	-	-
Total income		1,193	-	1,193	700
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		528	-	528	390
Charitable activities:					
Client support services	6	121	-	121	318
Exchange rate gain		-	-	-	-
Total expenditure		649	-	649	708
Net income for the year/Net movement in funds		544	-	544	(8)
Fund balances at 1 April 2023		3,581	-	3,581	3,589
Fund balances at 31 March 2024		4,125	-	4,125	3,581

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2025

		Group		Charitable Company	
	Notes	2025 £'000	2024 £'000	2025 £'000	2024 £'000
FIXED ASSETS					
Tangible assets	10	7,676	7,933	3,482	3,662
Investments		-	-	-	-
		7,676	7,933	3,662	3,662
CURRENT ASSETS					
Stock	11	17	22	-	-
Debtors	12	8,643	8,146	872	611
Cash at bank and in hand		13,888	14,238	2,136	1,835
		22,548	22,406	3,008	2,446
LIABILITIES					
Creditors: Amounts falling due within one year	13	(6,587)	(6,427)	(1,666)	(1,097)
NET CURRENT ASSETS/(LIABILITIES)		15,961	15,979	1,342	1,349
TOTAL ASSETS LESS CURRENT LIABILITIES		23,637	23,912	4,824	5,011
Creditors: Amounts falling due after more than one year	14	(847)	(995)	(795)	(886)
NET ASSETS		22,790	22,917	4,029	4,125
FUNDS					
Restricted Funds	15	2,285	2,269	7	-
Unrestricted Funds					
- Designated	16	7,522	7,427	3,994	4,125
- General		12,983	13,221	28	-
		20,505	20,648	4,022	4,125
TOTAL FUNDS		22,790	22,917	4,029	4,125

Approved by the trustees of Autism Initiatives Group and authorised for issue on 27th August 2025 and signed on their behalf by:

B Williams
Chair

WILLIAMS

L Slater
Trustee

LS

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2025

		Group		Charitable Company	
		2025	2024	2025	2024
	Notes	£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash (expended)/generated from operations	19	207	(18)	479	912
		207	(18)	479	912
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(406)	(516)	(87)	(78)
Proceeds on disposal of tangible fixed assets		6	2	-	-
NET CASH USED IN INVESTING ACTIVITIES		(400)	(514)	(78)	(78)
FINANCING ACTIVITIES					
Proceeds from new loans		-	-	-	-
Repayment of bank loans		(157)	(103)	(91)	(85)
NET CASH USED IN FINANCING ACTIVITIES		(157)	(103)	(91)	(85)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS		(350)	(635)	301	749
Cash and cash equivalents at the beginning of year	20	14,238	14,873	1,835	1,086
Cash and cash equivalents at end of year	20	13,888	14,238	2,136	1,835

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2025

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Donations	687	200	887	1,077
Charitable Trusts	-	111	111	90
Grants	21	1,045	1,066	1,369
	708	1,356	2,064	2,536

For the year ended 31 March 2024	1,084	1,452		2,536

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Donations	689	-	689	915
Grants	-	59	59	33
	689	59	748	948

For the year ended 31 March 2024	948	-		948

2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Rent and Training income	51	-	51	36
Profit on disposal of assets	-	-	-	-
	51	-	51	36

For the year ended 31 March 2024	36	-		36

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Rent & service charges	248	-	248	245
Profit on disposal of assets	-	-	-	-
	248	-	248	245

For the year ended 31 March 2024	245	-		245

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Interest receivable	225	-	225	157
For the year ended 31 March 2024	157	-		157
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Interest receivable	-	-	-	-
For the year ended 31 March 2024	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Education income	5,461	-	5,461	5,108
Client support income	79,109	5,529	84,638	77,284
Other	623	-	623	742
	85,193	5,529	90,722	83,134
For the year ended 31 March 2024	78,006	5,128		83,134

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Other income	-	-	-	-
	-	-	-	-
For the year ended 31 March 2024	-	-		-

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2025 £'000	Total 2024 £'000
Group					
Staff costs	4,038	66,905	687	71,630	63,858
Other direct costs	1,266	9,873	368	11,507	13,391
Governance costs	-	205	-	205	146
Share of support costs	531	8,157	-	8,688	7884
Depreciation	57	246	5	308	297
	<u>5,892</u>	<u>85,386</u>	<u>1,060</u>	<u>92,338</u>	<u>85,576</u>
Analysed by Fund					
Unrestricted Funds	5,874	78,760	835	85,469	
Restricted Funds	18	6,626	225	6,869	
	<u>5,892</u>	<u>85,386</u>	<u>1,060</u>	<u>92,338</u>	
For the year ended 31st March 2024					
Unrestricted Funds	5,359	72,937	771		79,067
Restricted Funds	9	6,306	194		6,509
	<u>5,368</u>	<u>79,243</u>	<u>965</u>		<u>85,576</u>
Charitable Company					
Staff costs	-	97	-	97	68
Other Direct Costs	-	719	-	719	320
Governance Costs	-	101	-	101	39
Share of Support Costs	-	(424)	-	(424)	(315)
Depreciation	-	8	-	8	9
	<u>-</u>	<u>501</u>	<u>-</u>	<u>501</u>	<u>121</u>
Analysed by fund:					
Unrestricted Funds	-	449	-	449	
Restricted Funds	-	52	-	52	
	<u>-</u>	<u>501</u>	<u>-</u>	<u>501</u>	
For the year ended 31st March 2024					
Unrestricted Funds	-	121	-		121
Restricted Funds	-	-	-		-
	<u>-</u>	<u>121</u>	<u>-</u>		<u>121</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2025	2024
	£'000	£'000	£'000	£'000
Staff costs	6,632	27	6,659	6,144
Depreciation	245	-	245	246
Head office costs	1,813	-	1,813	1,522
Audit fees	-	81	81	75
Other professional costs	-	90	90	41
Meeting costs	-	7	7	3
	8,690	205	8,895	8,031
Analysed between				
Raising funds	1	-	1	1
Education	531	-	531	451
Client support costs	8,158	205	8,363	7,579
	8,690	205	8,895	8,031
Charitable Company:				
Staff costs	1,528	-	1,528	1,343
Depreciation	242	-	242	243
Other costs	-	-	-	-
Costs recharged to group charities	(2,193)	-	(2,193)	(1,901)
Audit fees	-	32	32	28
Other professional costs	-	65	65	8
Meeting costs	-	4	4	2
	(423)	101	(322)	(277)
Analysed between				
Raising Funds	1	-	1	-
Client support costs	(424)	101	(323)	(277)
	(423)	101	(322)	(277)

Basis for support cost allocation

Management, finance and property have been allocated on the basis of staff time. Human resources have been allocated on the basis of number of employees.

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
	Total 2025 £'000	Total 2024 £'000	Total 2025 £'000	Total 2024 £'000
(c) The total resources expended above include:				
Auditors' remuneration	82	75	32	28
Auditors' remuneration – other services	3	1	-	-
Depreciation on owned assets	552	550	65	259
Trustees' expenses	34	29	4	2
Interest payable on bank loans	67	73	67	73

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was:

(a) Staff numbers	2025 Number	2024
	Group	
Operational Support Staff	262	265
Teachers	90	94
Care workers	2,529	2,487
	2,881	2,846

The aggregate emoluments of these persons were as follows:

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2025 £'000	Total 2024 £'000
			Group	
Wages and salaries	63,846	5,793	69,639	62,605
Social security costs	5,647	546	6,193	5,331
Pension costs (note 8 (d))	1,408	268	1,676	1,476
Other wage costs	1,037	25	1,062	857
	71,938	6,632	78,570	70,269

Excluded from wages and salaries are agency costs of £3,319k (2024: £4,414k) charged within 'Other direct costs'. Agency staff are used to cover staff shortages.

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2025 Number	2024 Number
	Group	
£60,001 - £70,000	11	8
£70,001 - £80,000	3	5
£80,001 - £90,000	5	4
£90,001 - £100,000	2	1
£120,001 - £130,000	-	1
£130,000 - £140,000	1	-
£140,001 - £150,000	-	1
£150,000 - £160,000	1	-
£180,000 - £190,000	1	-
£190,001 - £200,000	-	1
	£'000	£'000
Total trustee and key management personnel remuneration	1,291	1,148

Of the employees whose emoluments exceeded £60k eighteen (2024: eighteen) have retirement benefits accruing under a money purchase pension scheme and six (2024: three) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £173k (2024: £173k) were made in the year to the money purchase pension scheme and £117k (2024: £53k) to the defined benefit pension scheme.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £289k (2024: £236k) and at the year-end £33k (2024 - £29k) was accrued in respect of contributions to this scheme.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2020 and the Valuation Report was published in October 2023. The valuation reported a notional deficit of £22.5 billion and recommended an increase in employer contributions to 28.68%, effective from April 2024 and includes a scheme administration levy of 0.08%.

The scheme has been affected by several legal challenges, including the age discrimination case known as the McCloud judgment. The outcome of this and other related challenges, including issues around survivor benefits, have been acknowledged by the Department for Education and are expected to be addressed through future regulatory or legislative changes. The impact of these matters has been incorporated into the 2020 actuarial valuation.

The next scheme valuation will be based on the scheme membership data as at 31 March 2024 but is not expected to report until 2027.

A copy of the latest valuation report can be found on the Teachers' Pension Scheme website.

8. TRUSTEES' EMOLUMENTS, REIMBURSED EXPENSES AND RELATED PARTY TRANSACTIONS

As permitted in the Charity's governing document, an amount of £25,000 (2024: £25,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to two trustees during the year was £1,414 (2024: two, £1,522). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2024: £4,050).

At the year-end Autism Initiatives Ireland owed £3k to Autism Initiatives (UK), £8k to Autism Initiatives Northern Ireland and £2k to the parent company, Autism Initiatives Group.

There were no further transactions with related parties undertaken such as are required to be disclosed under FRS 102.

9. TAXATION

Autism Initiatives Group is a registered charity and is thus exempt from tax on income and gains falling within paragraph 1 of Schedule 6 Finance Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (UK) is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (NI) has been accepted as a registered charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

Autism Initiatives Ireland has been accepted as a registered charity by Office of the Revenue Commissioners, Ireland and is thus exempt from tax on income and gains falling within Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2024	9,529	2,733	642	1,176	14,080
Translation difference	(87)	-	(3)	(16)	(106)
Additions in the period	12	215	128	51	406
Disposals in the period	-	(64)	(21)	(98)	(183)
At 31 March 2025	9,454	2,884	746	1,113	14,197
Depreciation:					
At 1 April 2024	2,967	1,958	379	843	6,147
Translation difference	(39)	-	(2)	(12)	(53)
Charged in the period	177	173	99	103	552
Disposals in the period	-	(21)	(11)	(93)	(125)
At 31 March 2025	3,105	2,110	465	841	6,521
Net book value:					
At 31 March 2025	6,349	774	281	272	7,676
At 31 March 2024	6,562	775	263	333	7,933

Analysis of net book value of land and buildings

	2025 £'000	2024 £'000
Freehold	4,803	4,962
Leasehold - Over 50 years unexpired	1,546	1,600
Net book amount	6,349	6,562

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2024	4,393	1,378	481	-	6,252
Additions in the period	-	-	87	-	87
Disposals in the period	-	-	(21)	-	(21)
Transfers in the period	-	-	-	-	-
At 31 March 2025	4,393	1,378	547	-	6,318
Depreciation:					
At 1 April 2024	1,183	1,145	262	-	2,590
Charged in the period	84	91	82	-	257
Disposals in the period	-	-	(11)	-	(11)
Transfers in the period	-	-	-	-	-
At 31 March 2025	1,267	1,236	333	-	2,836
Net book value:					
At 31 March 2025	3,126	142	214	-	3,482
At 31 March 2024	3,210	233	219	-	3,662

Analysis of net book value of land and buildings

	2025 £'000	2024 £'000
Freehold	2,102	2,162
Leasehold - Over 50 years unexpired	1,024	1,048
Net book amount	3,126	3,210

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

11. STOCK

	2025 £'000	2024 £'000	2025 £'000	2024 £'000
	Group		Charitable Company	
Finished goods for resale	<u>17</u>	<u>22</u>	<u>-</u>	<u>-</u>
	17	22	-	-

12. DEBTORS

	2025 £'000	2024 £'000	2025 £'000	2024 £'000
	Group		Charitable Company	
Trade debtors	7,537	7,296	4	19
Amounts due from group undertakings	-	-	252	255
Prepayments and accrued income	543	344	394	158
Other debtors	<u>563</u>	<u>506</u>	<u>222</u>	<u>179</u>
	8,643	8,146	872	611

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2025 £'000	2024 £'000	2025 £'000	2024 £'000
	Group		Charitable Company	
Bank loans and overdraft	97	106	88	88
Trade creditors	1,660	1,228	44	89
Amounts due to group companies	-	-	1,343	782
Taxation and social security	1,842	1,410	68	73
Payments on account	625	628	-	-
Other creditors	752	1,200	16	16
Accruals	<u>1,611</u>	<u>1,855</u>	<u>107</u>	<u>49</u>
	6,587	6,427	1,666	1,097

The loans and overdrafts are secured on property owned by Autism Initiatives Group.

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Bank loans	847	995	795	886
	847	995	795	886

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Repayable within one year or on demand	97	106	88	88
Repayable between one and two years	97	106	88	88
Repayable between two and five years	292	322	264	264
Repayable in five years or more	458	567	443	534
	944	1,101	883	974
Included in liabilities falling due within one year	(97)	(106)	(88)	(88)
	847	995	795	886

Total bank loans of £944k (2024: £1,101k) are secured by legal charges on land and buildings.

Financial instruments

The loan financing is in the form of secured loans with a mix of fixed and variable interest rates. The loans have recently been re-negotiated with interest rates reflecting current market rates.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

15. RESTRICTED INCOME FUNDS

	31 March 2023 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2024 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2025 £'000
Autism Initiatives Group										
DSCR Grant	-	-	-	-	-	-	59	(52)	-	7
Autism Initiatives (UK)										
One Stop Shop Edinburgh	-	594	(594)	-	-	-	490	(490)	-	-
One Stop Shop Inverness	-	124	(124)	-	-	-	97	(97)	-	-
One Stop Shop Perth	-	107	(107)	-	-	-	136	(136)	-	-
Peterhouse School	9	5	(9)	-	-	5	13	(18)	-	-
Local Fundraising for individual Services	47	96	(73)	-	-	70	87	(129)	-	28
Motability Fund	-	166	-	(166)	-	-	-	-	-	-
Autism Alliance	183	71	(152)	-	-	102	137	(155)	-	84
Other Grants and Donations	-	5	-	-	-	5	5	-	-	10
Isle of Man service/donations	2,112	4,257	(4,295)	-	-	2,074	4,648	(4,581)	-	2,141
Autism Initiatives NI										
Northern Ireland Housing Executive	-	872	(872)	-	-	-	883	(883)	-	-
NMANDD Grant	-	-	-	-	-	-	2	-	-	2
Other Donations	13	-	-	-	-	13	-	-	-	13
Autism Ventures										
Southport Cafe Grants	-	-	-	-	-	-	1	(1)	-	-
MeCycle Grants & Donations	-	-	-	-	-	-	4	(4)	-	-
Postcode Lottery Grant	-	-	-	-	-	-	20	(20)	-	-
FPC Foundation Alternative Education Provision	-	2	(2)	-	-	-	-	-	-	-
WeGrow Sundry Donations	-	3	(3)	-	-	-	-	-	-	-
LCVS Community Impact Grant	-	2	(2)	-	-	-	2	(2)	-	-
Florence Discretionary Trust	-	35	(35)	-	-	-	46	(46)	-	-
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	241	(241)	-	-	-	258	(258)	-	-
Group Total	2,364	6,580	(6,509)	(166)	-	2,269	6,888	(6,872)	-	2,285

15. RESTRICTED FUNDS (continued)

Autism Initiatives Group (Company)

- **DSCR Grant**– Grants received towards upgrading of medication delivery systems.

Autism Initiatives (UK)

- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from Government bodies and local authorities. In addition significant contributions have been received in this and period from Midlothian voluntary fund and Peoples Ford amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from Garfield Weston and the Stafford Trust. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust, Aberbrothock Skea Trust and the Garfield Weston Trust amongst others. All monies allocated were expended during the year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from GM Morrison Trust and in the current year from The Percy Bilton Charity and J Hambro & Partners amongst others. Monies expended during the year.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Motability Fund** – a significant grant made by The Motability Foundation in the prior year towards the acquisition of several minibuses for use at our services. The grant was fully expended on the vehicles during the prior year.
- **Autism Alliance** - The Autism Alliance is a UK partnership of not for profit organisations that support autistic people and their families. Hosted by Autism Initiatives Group, the Autism Alliance works to influence Government policy, collaborates with its member charities and others to move forward practice in supporting autistic people, and campaigns on national issues that affect autistic people. Having formerly been a charity in its own right, the constitution was amended and the partnership was brought under the umbrella of Autism Initiatives. Incoming resources represent the bank account of the original charity and membership fees. Outgoing resources represent the running costs of the partnership. The balance is represented by cash balances held in a separate bank account and other net current assets.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Police and Crime Commissioners Fund and in the current year from GM Morrison Trust amongst others. Balance represents monies not yet spent.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year.
- **NMANDD Grant** – Grant received in prior years from Newry, Mourne and Down council for the purchase of sensory equipment. Monies expended during the previous year.
- **Other donations** – private donations for the benefit of service users received in prior years not yet spent.

15. RESTRICTED FUNDS (continued)

Autism Ventures:

- **Southport Cafe Grants** – a number of grants and donations received in prior years from various charitable trusts and donors towards the supporting of work placements at the Social Enterprises.
- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. Monies received in the year included grants from LWS Community Resilience Fund. All remaining monies spent during the year.
- **SFTA Salary Grants** – Grants received in prior year towards salary costs from Sefton Council.
- **FPC Foundation** – Grant received for a pilot alternative education provision
- **WeGrow Sundry Donations** – grants and donations received from charitable trusts and donors towards the work of the WeGrow Social Enterprise. Monies received in the year included grants from Brabners and Charles and Edna Broadhurst. All monies expended during the year.
- **LCVS Community Impact Grant** – Grant received towards Core Costs for Social Enterprises.
- **Florence Discretionary Trust** – donated a significant grant for future developments of the current and potential future social enterprises. During the year £35k was allocated against core and capital costs for the development of the MeCycle and WeGrow enterprises with the agreement of the Trust.

Autism Spectrum Connections Cymru

- **Welsh Government One Stop Shop Grant** – Grant received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum Conditions.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

16. DESIGNATED FUNDS

Included within the unrestricted funds of the group are designated funds which are set aside by the trustees for specific projects and purposes. These funds are designated as follows:

	1 April 2024 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2025 £000
Designated Reserves -						
Autism Initiatives Group						
Tangible Fixed Asset Fund	2,627	-	-	-	(28)	2,599
Peterhouse School Development Fund	528	-	-	-	70	598
General Fundraising Projects Fund	970	-	458	(561)	(70)	797
Autism Initiatives (UK)						
ICT Development Fund	250	-	-	(114)	114	250
Peterhouse School Development Fund	574	-	-	-	-	574
Autism Initiatives (NI):						
General Fundraising Projects Fund	12	-	-	(12)	-	-
ICT/IS Strategy Fund	25	-	-	(13)	71	83
Capital Fund – Service Development	500	-	-	-	-	500
Capital Fund – Head Office	-	-	-	-	60	60
Reinstatement Fund	25	-	-	-	-	25
Capital Fund – Belfast Daycare	150	-	-	-	-	150
Autism Initiatives Ireland:						
Unplanned cessation of services fund	749	(25)	-	-	28	752
Leasehold reinstatement costs	72	(2)	-	-	154	224
ICT Infrastructure	69	(3)	-	-	-	66
Motor Vehicles	137	(4)	-	(29)	29	133
Respite - Residential Service	300	(10)	-	-	-	290
Resource Centre	214	(7)	-	-	-	207
Regulatory & Compliance	60	(2)	-	(29)	-	29
Cois Dara Development	128	(4)	-	-	25	149
General Fundraising Projects	37	(1)	-	-	-	36
Group designated funds	7,427	(58)	458	(758)	453	7,522

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

16. DESIGNATED FUNDS (continued)

	1 April 2023 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2024 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	(500)	-
Group Development Fund	770	-	-	-	(770)	-
Tangible Fixed Asset Fund	-	-	-	-	2,627	2,627
Peterhouse School Development Fund	365	-	33	(11)	141	528
General Fundraising Projects Fund	590	-	746	(225)	(141)	970
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	(250)	250
Peterhouse School Development Fund	574	-	-	-	-	574
Autism Initiatives (NI):						
General Fundraising Projects Fund	14	-	-	(2)	-	12
ICT/IS Strategy Fund	60	-	-	(12)	(23)	25
Capital Fund – Service Development	375	-	-	-	125	500
Capital Fund – Head Office	500	-	-	-	(500)	-
Reinstatement Fund	50	-	-	-	(25)	25
Capital Fund – Belfast Daycare	-	-	-	-	150	150
Autism Initiatives Ireland:						
Unplanned cessation of services fund	731	(27)	-	-	45	749
Leasehold re-instatement costs	68	(2)	-	-	6	72
ICT Infrastructure	71	(2)	-	-	-	69
Motor Vehicles	107	(4)	-	(77)	111	137
Respite - Residential Service	311	(11)	-	-	-	300
Resource Centre	222	(8)	-	-	-	214
Regulatory & Compliance	62	(2)	-	(31)	31	60
Cois Dara Development	-	-	-	-	128	128
General Fundraising Projects	44	(1)	-	(6)	-	37
Group designated funds	5,914	(57)	779	(364)	1,155	7,427

16. DESIGNATED FUNDS (continued)

Autism Initiatives Group

- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure. This fund has been reviewed and released during the year as deemed no longer required
- **Group Development Fund** – a designated fund to provide for operational and capital projects throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities. This fund has been reviewed and released during the year as the General Projects Fund is now felt sufficient to provide this support
- **Tangible fixed asset fund** - In order to accurately show the reserves tied up in fixed assets held by the charity, a designated tangible fixed asset fund has been created representing assets used operationally by the charity net of loans secured on them.
- **Peterhouse School Development Fund** – a supplementary capital fund to support the development of a new educational facility at Peterhouse School.
- **General Projects Fund** – a fund representing reserves and including unrestricted donations received as a result of public and private donations to the organisation including the ongoing annual 'Walk for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding. This fund has already enabled the organisation to commence funding a three year post within the practice support team of a Health & Wellbeing Leader and a three year post for a Social Enterprise Development Officer. The success of these posts has resulted in extension of these posts as well as the recruitment of a second Health and Wellbeing post and funding of a dedicated support worker at our Social Enterprises. In addition capital projects are in the pipeline to improve some of our day services, aswell as continuing funding of One Stop Shop services in Scotland, and initiatives in Wales, Ireland & Northern Ireland.

Autism Initiatives (UK)

- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.

Autism Initiatives (NI):

- **General Fundraising Projects Fund** – a fund representing unrestricted donations allocated to Northern Ireland from the Group's ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes implementation of a new finance system, HR onboarding system and other required IT purchases.
- **Capital Fund – Service Development** – a capital fund for the development of two new supported living services.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office. At present there are no plans to relocate head office and therefore this designation has been removed.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.

16. DESIGNATED FUNDS (continued)

- **Capital Fund Belfast Daycare** – this capital fund is for the relocation and fit out of the Belfast Daycare Centre.

Autism Initiatives Ireland:

- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leasehold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.
- **General Fundraising Projects** – a designated fund reflects the unspent Walk For Autism donations from the Autism Initiatives Group. These monies are ringfenced for the recruitment of a Speech & Language Therapist (SALT)

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2025 are represented by :			
Tangible fixed assets	7,621	55	7,676
Current assets	20,318	2,230	22,548
Creditors: amounts falling due within one year	(6,587)	-	(6,587)
Creditors: amounts falling due after one year	(847)	-	(847)
	20,505	2,285	22,790

Fund balances at 31 March 2024 are represented by

Tangible fixed assets	7,907	26	7,933
Current Assets	20,163	2,243	22,406
Creditors: amounts falling due within one year	(6,427)	-	(6,427)
Creditors: amounts falling due after one year	(995)	-	(995)
	20,648	2,269	22,917

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS
(cont.)

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2025 are represented by :			
Tangible fixed assets	3,482	-	3,482
Current assets	3,001	7	3,008
Creditors: amounts falling due within one year	(1,666)	-	(1,666)
Creditors: amounts falling due after one year	(795)	-	(795)
	4,022	7	4,029

Fund balances at 31 March 2024 are represented by:

Tangible fixed assets	3,662	-	3,662
Current assets	2,446	-	2,446
Creditors: amounts falling due within one year	(1,097)	-	(1,097)
Creditors: amounts falling due within one year	(886)	-	(886)
	4,125	-	4,125

18. SUBSIDIARY COMPANIES

- The trustees of Autism Initiatives Group control the following companies:

Autism Initiatives (UK)	A charity providing care for people in Great Britain & Isle of Man with autistic tendencies.
Autism Initiatives Northern Ireland	A charity providing care for people in Northern Ireland with autistic tendencies.
Autism Ventures	A Social Firm operating coffee shops, a cycle shop and workshop and a growing project to provide a work and training experience for people with autism spectrum condition.
Autism Spectrum Connections Cymru	A Charity established to provide services to people with autism spectrum condition in Wales.
Living Initiatives Limited	A subsidiary formed in December 2005. This company commenced trading in October 2009 providing accommodation for a person with Autism Spectrum Condition in the Isle of Man. The company has ceased trading.
Autism England Limited	A 100% dormant subsidiary of AI(UK) formed in February 2007.
Autism Initiatives England	A 100% dormant subsidiary of AI(UK) formed in January 2008
Autism Initiatives Cymru	A 100% dormant subsidiary of AI(UK) formed in December 2007
Autism Initiatives Scotland	A 100% dormant subsidiary of AI(UK) formed in January 2008

- In addition Autism Initiatives Group exerts dominant influence over the following associated company:

Autism Initiatives Ireland (formerly Autism Spectrum Disorder Initiatives Limited (ASDI Limited))	A company incorporated in Southern Ireland in February 2007, set up to provide care for people in Southern Ireland, which commenced trading in April 2008.

The above have been consolidated on a line by line basis. A summary of the individual results is shown on the following page.

In February 2025, the Board of Autism Initiatives Group (AIG) agreed in principle to support a change in group structure involving its wholly owned subsidiary, Autism Initiatives (UK) (AIUK). This was followed by the AIUK Board's decision on 20 February 2025 to withdraw as Founder Member of Autism Initiatives Ireland (AII), a material subsidiary limited by guarantee. This decision was made independently by the AIUK Board and reflects a strategic direction to simplify the group structure and support AII's future autonomy. The change will result in AII ceasing to be part of the Autism Initiatives Group once legal formalities are completed. The Boards are working towards agreeing a mutually acceptable timeframe for completing the transition, with a shared commitment to ensuring continuity of services and stakeholder confidence.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

18. SUBSIDIARY COMPANIES continued

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2025 £'000	Total 2024 £'000
Income	72,584	8,507	10,534	872	547	-	93,044	85,260
Charitable Expenses	(72,591)	(8,514)	(10,297)	(872)	(547)	-	(92,821)	(85,991)
Governance	(62)	(12)	(30)	-	-	-	(104)	(107)
Exchange Rate (loss)/gain	-	-	(151)	-	-	-	(151)	(180)
Donation to Parent	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	(69)	(19)	56	-	-	-	(32)	(1,018)

The aggregate of the assets liabilities and funds was:

Assets	15,282	4,644	5,286	216	362	1	25,791	25,557
Liabilities	(5,441)	(350)	(702)	(151)	(362)	-	(7,006)	(6,740)
	9,841	4,294	4,584	65	-	1	18,785	18,817

Represented by:

Unrestricted funds

Designated funds	824	818	1,886	-	-	-	3,528	3,301
General funds	6,755	3,461	2,698	65	-	1	12,980	13,247
Restricted funds	2,262	15	-	-	-	-	2,277	2,269
	9,841	4,294	4,584	65	-	1	18,785	18,817

Related party transactions between the above companies are excluded in the consolidated accounts per FRS 102.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2025

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
(Deficit)/Surplus for the year	(127)	(474)	(96)	544
Adjustments for:				
Depreciation and impairment of tangible fixed assets	552	546	257	259
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange (profit)/ loss on translation	53	64	-	-
Loss/(profit) on disposal of tangible fixed assets	52	-	10	-
Movements in working capital:				
(Increase)/Decrease in stock	5	3	-	-
(Increase)/Decrease in debtors	(497)	(940)	(261)	(317)
Decrease/(Increase) in creditors	169	783	569	426
Cash generated from operations	207	(18)	479	912

20. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

Group	At 1 April 2024	Movement	At 31 March 2025
	£'000	£'000	£'000
Cash at bank and in hand	14,238	(350)	13,888
Bank overdrafts	-	-	-
Loans falling due within one year	(106)	9	(97)
Loans falling due after more than one year	(995)	148	(847)
	13,137	(193)	12,944
Charitable Company			
Cash at bank and in hand	1,835	301	2,136
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(886)	91	(795)
	861	392	1,253

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2025 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Within one year	1,046	1,128	-	-
Between two and five years	692	952	-	-
Over five years	-	-	-	-
	1,738	2,080	-	-

22. CAPITAL COMMITMENTS

The group had no material capital commitments at the balance sheet date.

23. CONTINGENT LIABILITIES

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

ACKNOWLEDGEMENTS

Autism Initiatives is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

A very big thank you to all our supporters below and to many others not listed.

Lothian Buses Employees' Charities Fund
The Aberbrothock Skea Trust
Merseyside Police
The GM Morrison Charitable Trust
Manx Lottery Trust
The Gannochy Trust
Garfield Weston Foundation
The Hodge Foundation
The Communities Health & Wellbeing Fund (Scotland)
Lloyds Bank – Commercial Banking
Second Hand Clothing Ltd
Motability Foundation
People's Postcode Lottery
Welsh Government

We would also like to acknowledge all the wonderful walkers who signed up to Walk for Autism and raised funds, with a special mention to the top fundraising individuals and Teams; Yvonne Senior, Jess Wilde & IBC Healthcare

To ask for this document in a different format, contact the address below.



autism initiatives group

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Bootle

L30 4XR

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E-mail: headoffice@autisminitiatives.org

Web: www.autisminitiatives.org

Autism Initiatives Group is a company limited by guarantee,
Registered in England no: 07120634 and a registered charity no 1170634.
Registered office: Sefton House, Bridle Road, Bootle. L30 4XR

Accounts



Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2024



Our Mission Statement

Our mission is to meet the needs of people with autism, their families and carers by providing a range of services which are personal, professional and innovative.

Our Vision Statement

Our expectation is that people with autism can learn and develop and we support this process every single day. We will create unique services for people to enable them to have ownership of their own lives and future.

Our Philosophy

Our philosophy is such that we want people to be at the centre of their service and furthermore we:-

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2024

BOARD OF TRUSTEES

B Williams	Chairperson
R Carter	
E V Slater	

COMPANY SECRETARY

A Grainger

EXECUTIVE STAFF

A Grainger	Chief Executive
K Silver	Operations Director
J Howard	Director of Finance
A MacRandal	Group Director (Corporate)
A Brookman	Director of People
K Campbell	Operations Director – England and Isle of Man
T Bourke	Operations Director – Republic of Ireland
A Leighton	Operations Director – Northern Ireland
C Steedman	National Director - Scotland

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

DSG
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

Chair's Statement

As I reported last year, this has been another difficult year for charities working within social care. The decision to raise the national minimum wage by 9.5 per cent has not been matched by local authority uplifts, leaving a significant financial burden on charities to fund the differentials, and remain competitive in a difficult labour market. Elsewhere contracts with some local authorities insist on the payment of the national living wage, and any increases we are directed to pass on to front line staff only, again creating a difficulty for non- operational staff pay, and creating another financial pressure for charities within social care.

We do however aim to be, this year and the next within the top 10 per cent of social care pay within the areas that we have operated, and although difficulties remain in some areas, we do see an improving picture, and I hope that this trend continues as our investment in innovative software systems and people continue to embed.

The demand for our services is as high as ever, and our developments are well planned and executed, ensuring stability and progression for the people that we support. This year saw the Autism Initiatives Group grow by 11.8%, with income rising to £85.9m.

As ever our success has been generated by our knowledge of autistic thinking and the systems that we have developed to support staff to understand this and to work successfully alongside autistic people, and of course the excellent and dedicated staff teams across all our services. The input from the people that we support, and their families, and our ability to 'listen', is also a vital factor in the successful development of our specialist services to autistic people.

At the centre of our organisation is a culture of self-reflection and aspiration, how can we improve? How can we enhance our services? How can we be a better social care provider for all our stakeholders? Much of this thinking flows into our strategic aims which are the cornerstone that supports our decision making.

Our aims for 2024 are:

1. To embed our culture of collaborating, listening and a passion for learning to ensure continuous improvement of our services.
2. To be a kind, understanding and aspirational employer and support provider where our expectations are clear - a Charity where connections between people are valued, where colleagues feel confident in making a positive impact through their work, and where people feel confident in their support.
3. To ensure shared understanding and development of our autism specialism and the benefits, outcomes and costs of this.
4. To ensure good operational and practice leadership of all services and effective performance of each team.
5. To ensure that our services are sustainable, safe and socially minded.
6. To use understanding in work with all external stakeholders (commissioners, autistic people, families) to understand their needs and respond to these through development of innovative solutions to support Quality of Life and wellbeing of autistic people.

From our aims we develop an 'aims focus' from which work streams develop within each department, that ensure that we enhance our offering and public benefit, and the systems that support this, and that we remain a high performing organisation.

A flavour of these 'aims focus', are:

- Listening to enable people to work well.
- Learning and training opportunities to be responsive to individual needs (as well as include all agreed mandatory and required AI training).
- Being curious and seeking a depth of understanding to inform responses to people and situations.
- Listening to understand and respond to colleagues to support each other in our roles.

AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2024

- Increase awareness of the words we use to talk to and about people and to describe our work, being mindful that language sets culture.
- Colleagues to understand their role in aspiration and achievement with and for people supported.
- Development of our shared understanding of 'mental health and mental wellbeing'.
- Greater understanding and support to physical health needs and wellbeing.
- To be an inclusive employer through improved understanding of the value of diversity.
- Embed our holistic approach to understanding people and 'how it feels for the person' - Enabling people we support to 'feel understood' – 'you get me'.
- Preventative approaches to reduce the risk of increased disability and restriction associated with ageing and age related health conditions.
- Ensure shared understanding of the definition of PBS (Positive Behavioural Support) within AIG and how we use the principles of PBS, while understanding the autistic differences of people we support.
- Maximising impact of the PBS team and Practice Support.
- Responding to external expectations in relation to 'good autism practice'.
- A continued focus on a shared understanding of good 'Quality of Life' with and for people we support.
- Continuously developing knowledge of autistic people and autistic differences.
- Development of our knowledge and impact of specialist Housing provision.
- Developing autism practice leadership.
- Embed our safe and caring culture underpinning safe service delivery.
- Integration and use of information and reporting to inform responsive planning and proactive decision making.
- Robust evidence of compliance with external requirements.
- Development of our understanding of the different areas of risk and 'big picture' of risk in relation to our service delivery.
- Valuing and making best use of our resources, supporting best outcomes for people we support.
- Embed a response to the Government requirements relating to the Modern Slavery and Climate Acts.
- Know where we are investing and why –Technology.
- Build our 'Green Initiatives'.
- Maintain our positive reputation as a specialist provider.
- Continued innovation in service design and delivery.
- Understand commissioning priorities and how we may best work with these.

I look forward to reporting next year in relation to the developments inspired by our strategic aims and the positive impact on our beneficiaries.

In other areas of the organisation I am pleased to report on the success of this year's Walk for Autism, which saw £692k raised that will go directly to innovative projects throughout the UK and Ireland, enhancing the lives of autistic people and their families. This year saw 9,158 people take part this year compared to last year's 5,200 (76% increase).

AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2024

It is my hope that next year will see better understanding of the need for investment in social care from central government and that this filters down to the local authorities that we contract with.

Brian Williams

Brian Williams

Chair of Trustees

29th August 2024

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles, the Charities Act 2011, the Companies Act 2006, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

'To promote the relief, personal development and education of children and persons diagnosed with an autistic spectrum condition and/or non-communicating persons with autistic tendencies.'

The Charity interprets the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations.

The vision of the Group is to:

Provide specialist services to support Autistic people to learn and develop.

Create unique services enabling people to have ownership of their own lives and futures.

The strategies employed to achieve the Group's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

Autism Initiatives Group achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives Group and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

The Group's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Group considers equal access to its services is an important issue. Autism Initiatives Group has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services regardless of gender, religious conviction, disability, ethnicity or sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives Group aims to ensure that the Charity and its subsidiaries are fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- 'One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through the Group's social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources. People with autism spectrum conditions and their families sometimes self refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education.

ACTIVITIES

To deliver its objectives the organisation provides a broad range of services, through its charitable subsidiaries, which include the following:

- Peterhouse School and FE Department for children and young people between the age of 5 and 19 years
- The Haven School in North Wales
- Outreach Support Service for Mainstream Education (OSSME)
- Supported Living Services
- 24 Hour Residential Care
- Community Resource Centres
- Day Opportunities
- Respite Care
- Advisory Services
- Community Support
- Family Support
- Supported Employment
- Training and work experience through our Social Enterprises
- 'One Stop Shops' – offering advice, information, support and social activities (free at the point of delivery)
- Community Outreach and Floating Support
- Holiday and After School Clubs in Wales (nominal sessional fees apply)

EMPLOYMENT POLICIES

The employees of Autism Initiatives Group are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of the Group have made a significant contribution to its continued success.

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its objectives. This includes employees also undertaking vocational qualifications, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

STRATEGIC REPORT

The strategic report below includes a Section 172 statement, summary of achievements and performance, a financial review, plans for future periods and a summary of principal risks and uncertainties and plans for future periods.

Section 172 statement

In accordance with Section 172 of the Companies Act 2006 each of the trustees acts in a way that he or she considers, in good faith, would most likely promote the success of the Group for the benefit of its stakeholders as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term
- interests of the Group's employees
- need to foster the Group's relationships with suppliers, customers and other key stakeholders
- impact of the Group's operations on communities and the environment
- desirability of the Group maintaining a reputation for high standards of business conduct
- need to act fairly as between stakeholders of the Group

Section 172 statement (cont.)

Autism Initiatives Group depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The Group seeks to put its service users best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the organisation. Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the organisation's vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular the Trustees consider:

Impact on employees

Autism Initiatives Group views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member's employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

Stakeholders

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

The wider community

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives Group services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS

The Autism Initiatives Group comprises, Autism Initiatives Group (AIG) and its following subsidiary charities:

- Autism Initiatives UK (inc. Autism Initiatives – Isle of Man)
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Spectrum Connections Cymru
- Autism Ventures

Some of the individual achievements and performance of the individual charities within the Group, are as follows, more detailed information can be found in the individual annual reports of each entity in the group

England and Isle of Man Services

We have been working this year on supporting a gentleman in one of our Southport based services to attend medical appointments. Historically, appointments had been a large source of anxiety for the person we support (pws), often leading to challenging incidents both for the person supported and their staff.

We looked closely at the way planning was carried out around appointments, ensuring that the person we support had sufficient time to process his upcoming appointment, but also around his understanding regarding what an appointment/procedure means and why this needs to take place.

Staff have looked into different approaches, creating written plans in the style of letters including details of the appointment, along with clear details of what will happen and when, and how this looks for the person we support.

Careful attention was given to what is 'in it' for the person we support and how this could be reflected within the planning phase, for example a car would be hired for the purpose of the visit. This was something that was deep rooted for the person we support in their understanding of attending an appointment, as taxis were for holidays, and buses and trains were for days out. For the first appointment we were able to hire a vehicle, which met the expectations of the person we support.

The person we support was included in the selection of the type of car he wanted, opting for a 'James Bond' car. Around this idea, together we planned his trip, with the focus not on the hospital appointment but going for a drive. The person we support played a James Bond playlist he had been making with staff, seeing a doctor and then going for fish and chips. This alternative approach enabled the person we support to focus on the next activity rather than a focus on the immediate cause of anxiety, and enabled staff supporting him to keep him motivated and engaged.

We worked closely with the medical team of this person supported to ensure that we were all working in partnership and that approaches we used were the most effective, and that language used when working alongside the person we support was in his preferred style and was meaningful to support shared understanding. This collaborative working has had wider benefits for the person we support, as successful approaches and specific communicative approaches are now logged on his records and are being used by other professionals such as his GP and staff involved in his care from Harley Hospital.

'AX'

When the Registered Manager first began overseeing one of our Sefton services, a person we support 'AX' was using a wheelchair every time he went out. There was discussion with his Social Worker as to why there was a need for the wheelchair, and we quickly identified that this was something implemented by AX's parents but was not necessarily a requirement.

Through supporting AX, the Manager and staff team realised that AX would sit in the chair for a short while when out and then he would unexpectedly jump out of the chair and request to push it instead. Following this, the Manager and team discussed in supervisions and team meetings how we would meet AX's need of pushing something whilst out but removing the need for the wheelchair, as AX has no medical needs around his mobility. The team came up with the idea of a shopping trolley for AX to push, to meet his sensory needs. This worked really well and now AX has got to a point where he does not use his wheelchair and does not require the shopping trolley, AX now enjoys walking alongside staff independently.

AX used to only go for local drives around his home area as staff felt he couldn't access public transport and would only tolerate being in his car for short periods of time. Through consultation with AX, staff identified that he appeared interested in going on the train and so the following day, planned a train journey with AX.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

AX had a lovely time and really enjoyed being on the train. The following week staff planned a day for AX to also experience going out on a bus which again he really enjoyed. Staff began supporting AX with choice making between public transport and his car, for four continuous months, he chose public transport. This led to the Manager contacting his family, Social Worker and solicitors to discuss together whether or not AX actually needed his Motability car. In consultation it was agreed that the car was no benefit to AX and so it was returned. AX now has extra funds to access public transport which he enjoys so much, he has been further afield using buses and trains and now often goes to Preston, Blackpool and Liverpool.

By building a strong consistent staff team within the service we have been able to support AX to improve his speech. When AX shows staff what he wants, staff ensure these expectations are met and then they take the time to teach AX the words for the item he wants. AX has begun saying these words back to staff. AX now uses a range of vocabulary to describe what he wants and is even beginning to learn staff names. AX is able to express wants and needs to staff and not depend on staff understanding cues as he can now verbally ask. This is a huge step for AX and gives him more ownership over his independence and quality of life.

'RX'

A person we support, 'RX' has experienced a difficult time in recent years due to a lack of consistency in his support and historical understanding of him as a person and his needs. RX was unable to spend time with other people we support in his service with increased behaviours and interventions at home and in the community.

Reviewing the support needs of RX with Practice Support input and helping his staff team to change their thinking led to a different approach in his support and RX is now thriving and spending time with others in his home.

RX's skin has also improved due to the reduction in anxiety levels.

RX plans to go to see both of his sisters once a month. RX's sister recently moved out of the family home after selling the property. Staff prepared and supported RX with this change by showing RX PECs (Picture Exchange Communication System) of his family home and when the last visit would be and then a PEC of his sister's new home which, moving forward, RX would be visiting.

RX's sister has commented that this is the happiest she has ever seen her brother and that she can see a massive change in him within the last year.

Due to the improvements in RX's quality of life, we are now working with his Social Worker and family around transitioning out of the Resource Centre, to enable us to incorporate activities which are more fulfilling for RX and give him choice and ownership.

Blackpool Christmas Party

Over the Christmas period we hosted a Christmas party at the West Coast Rock Café in the centre of Blackpool. The idea behind this party was to allow for the people we support who can hold conversations independently the chance to celebrate the Christmas period, increase their connections and share a nice experience alongside other people supported, enjoy some nice food and to try something new. The session was set out to operate as a drop in session so there was no pressure on anyone to arrive at any set time and they could stay for as long as they wanted, there was a 'build your own burger' bar that came out midway through the party. Sam, our Health and Wellbeing Lead, worked alongside staff teams to plan the event and we found some board, video and card games that were popular throughout the services. The party was a great success, there were 10 people supported who attended from a number of different services throughout the Blackpool area.

Football Awards Night

We recently hosted our second annual awards night for the people we support who attend the Football group. We host this event to allow for the people we support to celebrate their achievements and hard work at the football sessions. The session provides a brilliant opportunity to boost and develop connections between the people we support through spending time and having meaningful conversations in a different setting out in the community. The session allowed for everyone who attended to be present and mindful by celebrating each other's achievements. The event helped to show the growing feeling of companionship within the football team through the new awards that have been requested to be brought in from the people we support. In the past year we have appointed one of the people we support who attends as team captain and he wanted to select his own players of the year which helps to show the growing confidence both individually and within the team. Everyone really enjoyed the awards night and many of the people we support had conversations with Sam at the awards night regarding how they felt motivated by it to push on in the New Year so they can win at the next awards night. This helps to show the brilliant and long lasting impact the football group is having on the quality of life of the people we support.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Fleetwood Football Event

Health and Wellbeing Lead Sam has been working alongside Phil Bowker of the Fleetwood Community Trust to put on a joint charity football event that the people we support from Liverpool and Blackpool can both attend. The event consisted of a football training session at Fleetwood's Poolfoot Football academy which is a new state of the art facility boasting incredible pitches. The training sessions included a fun group warm up, shooting and passing drills to suit the needs of all the different abilities that attended, followed by small sided games.

Everyone then travelled over to Fleetwood Town FC stadium Highbury to watch them play their League 1 match against Peterborough United. From liaising with Phil, Sam has managed to build up a good relationship with the Fleetwood Community Trust and we are currently in the process of planning regular training sessions/matches against the community trusts inclusion team, which is a similar ability level to our football teams both in Blackpool and Liverpool. These matches and events will massively help to boost many levels of the 5 ways to wellbeing.

Staffing, Recruitment, Retention, Challenges and Solutions

During the last quarter (01/01/2024 – 31/03/2024) we are pleased to confirm that as an organisation we successfully recruited and employed 96 contracted members of staff and 57 casual/bank staff. We can demonstrate each quarter that our number of employees within the organisation is steadily increasing due to new developments providing more career opportunities. Autism Initiatives received a total of 1184 completed applications from January to 31st March 2024. Our application numbers have increased quarter on quarter as we continue to adapt our talent attraction strategies.

Our Strategic Aim for 2024 was to continue to be an 'employer of choice' and focus on supporting our prolonged vacancies as well as recruiting for our new developments. We have achieved this with the following talent attractions and recruitment strategies:

In-person recruitment events

Our in-person events are promoted on our social media platforms and give candidates an opportunity to meet our teams and find out more about the career opportunities we have available. We are open to flexibility in terms of hours and we will use this as an opportunity to discuss with candidates our full time, part time and Additional Support Worker vacancies. We understand as an organisation that each individual has their own requirements as to what they are able to work and we do our best to accommodate this whilst ensuring the people we support in our services also takes priority.

'Meet the Manager' Events

Our 'meet the Manager' events are arranged as another form of in-person events, following a review of which services are most in need of recruitment. The Recruitment team then focus on screening candidates from Indeed (recruitment website) to invite them to meet with our Managers, complete an application and stay for an interview. In the last quarter in the Southport area, where we have previously had difficulty with recruitment due to much local competition, we were able to recruit 27 contracted staff through our weekly meet the Manager events.

Specialised Recruitment Promotions

For specialist roles our talent attraction plans have been adapted so that we are able to target candidates within a specific job market. LinkedIn has been a useful tool to recruit for our vacancies in Head Office as we are able to create sponsored campaigns which will reach candidates who have listed skills and experience which align with the key words in our adverts. We have seen an increase in the number of applications from LinkedIn and the quality of applications.

Internal Promotion Opportunities

In the most recent quarter there were 21 internal promotions for existing Autism Initiatives staff. As an organisation we encourage staff development and we have career pathways allowing Support Workers to progress into Senior Support Worker or Service Manager roles. Out of the 21 internal staff promoted, 7 were in an 'acting up' capacity and the remaining 14 were permanent appointments.

We have seen a considerable increase in staff who were previously in acting roles being made permanent. This has mainly been due to an increase in opportunities available within the organisation. Internal promotions support our retention efforts as we continue to demonstrate recognition of staff achievements.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Retention

As part of our retention strategy for new starters we have incorporated engagement calls as part of the induction. Each new starter specifically in the Warrington and Blackpool areas will receive a week 2, week 6 and week 10 call with a member of the Recruitment team or via the Community Admin Assistant. The aim of these engagement calls is to offer further support to staff who have begun their role and give them an opportunity to inform of anything they may be having difficulty within their induction phase. It is important for us to do this as we will gain a better understanding of expectations from new staff, and we also have the opportunity to provide further support as they start their employment which therefore supports retention.

During our engagement calls we ask the following questions: 'What did you enjoy most about working in our services?' and 'Is the role what you expected it to be? If not why?' and 'What has gone well? What have you enjoyed about your new role? What have you enjoyed learning so far?' This project is to improve our knowledge on what attracts people to our roles to hopefully better inform our recruitment and retention strategies going forward.

Challenges and How These Have Been Overcome

New Starters on Visas

Recruitment has collaborated with the Learning and Development department to address the impact of visas on organisational dynamics. As part of this initiative, a monthly report is generated to analyse the number of new hires under visa constraints, detailing visa types and their expiration dates.

In March 2024, out of the 49 new hires, 28 individuals (57%) were on visas. Notably, none of these newcomers possessed indefinite leave to remain visas. This meant that all new starters on a visa had restrictions in their working for Autism Initiatives. For instance, visa expiration or constraints on working hours (applicable to skilled workers and students). In February, 19 out of 61 (31%) new hires held visas, while January saw 40 out of 63 (63%) newcomers under visa constraints. Therefore, within Q4 87 out of 173 (50%) of new starters hold visas as their right to work in the UK.

Although the increase of diverse recruitment is positive, challenges have emerged in recruiting staff under visa limitations. Issues arising specifically within Operations and our Learning and Development department include:

- Ensuring new starters on visas have enough time left on their visas to complete qualifications once employment has commenced. Furthermore, certain visas (such as student visas) are not entitled to our funding to complete their qualifications with ourselves. There is also an operational risk to consider, as Autism Initiatives need to ensure our compliance for individuals and services.
- Restricted working hours such as limitations of up to 20 hours per week can sometimes be difficult to fit in with rotas and specific services. When candidates are on either a student or skilled worker visa, their other responsibilities with their university or sponsored employer must take priority over their employment with Autism Initiatives, meaning Managers can sometimes find this difficult to accommodate. Autism Initiatives are offering candidates ASW roles to try and counter this and be flexible with work and offer part time (20 hour roles) when possible.
- Recruiting 50% of our candidates on a visa can potentially raise risk in our services and it is essential the Operations team induct these employees in the right way. A report conducted by Social Care Institute for Excellence, December 2023 advised that 'it is important that consideration is given not just to the standard induction training and support that would be provided to local staff, but also what is needed in terms of supporting staff to understand expectations, the different statutory and regulatory frameworks and the code of conduct under the respective professional body.'

Staff Development and Training

Investment in staff development and training remains extremely high and we are now able to benchmark our vocational training success rates against national providers.

Education and Skills Funding Agency for Apprenticeship Data has captured data for all sectors against our apprenticeship for Health and Social Care.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Other successes regarding staff development and training over the last financial year have been summarised below:

- 7 staff have been funded to complete the BILD Diploma Level 5 Practice Leadership in Positive Behaviour Support.
- 'Soft Sign Skills' has been delivered as part of our staff development program.
- Part of our Aims is to develop our understanding of trauma and our response to reported trauma. Learning, in collaboration with Education, has been included in PBS training and safeguarding part 2.
- The Head Teacher of The Haven has also achieved her level 5 Diploma in Trauma Informed Schools.
- We have invested in a qualification for one of our HR Business Partners to complete their level 7 Advanced Diploma in Strategic People Management.
- We are investing in a staff member at Peterhouse School towards their Masters in Cognitive Behavioural Psychotherapy.
- An IT Apprentice was recruited in this last financial year, they are now completing their level 3 IT Technician Diploma.
- Our Group Coordinator of PBS is currently completing their certificate in Education and Training level 4.
- With regards to Health and Social Care apprenticeships in the financial year, 63 staff completed their apprenticeships with 22 gaining distinctions. 118 staff are working towards their apprenticeships, 26 are awaiting certifications.

Another focus within our Strategic Aims has been around how we use and share our learning outcomes, specifically re safeguarding - to ensure a broader understanding of safeguarding, therefore including a pattern of low level concerns as part of safeguarding awareness and within the safeguarding training and upskilling staff to know and understand expectations and their safeguarding responsibilities.

The first delivery of the new Core Skills tier 1 training took place in January 2024 at both Head Office and the Solaris Centre, supervised by an ASC Nurse Specialist.

Feedback from attendees was very positive, with people commenting that the training is engaging, interesting and well delivered.

The 'reflective practice' section of the evaluation form (to be completed at the end of training) shows that people have found they are more able to confidently identify the learning outcomes e.g. categories and indicators of abuse.

A dedicated working party continue to review the impact of the revised safeguarding training through feedback from trainers and new starters.

Two staff have recently completed their NHS Oliver McGowan facilitator training. Using learning from this may inform changes to our internal training. Both staff are certified as facilitators of the training.

Relationships with Commissioners, Trusts or HSE

Grants from Trusts in the last quarter include:

- Garfield Weston awarded £60,000 over 2 years for the OSS's core funding.
- Hodge £10,000 I-pad for Every Child project Peterhouse School.
- GM Morrison - £3,750 I-pad for Every Child project Peterhouse School.
- Charles & Edna Broadhurst Trust - £871 for We Grow.
- Police Community Grant Fund - £2,500 for MeCycle.

New Services

England

- Phoenix Centre, Lancashire: opened April 2024.
- St John's, Warrington: opened January 2024.
- Chapel Court, Liverpool: opened July 2023.

Chapel Court is a building consisting of 9 apartments. Chapel Court was developed following consultation with local commissioners who identified a shortfall in apartments within the Liverpool area.

Apartments have been developed in line with the market position statement of people sharing buildings whilst also providing individual spaces for people to live independently. People identified for the service are younger adults being supported to transition from school and home life to independent living.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Fundraising have also supported this development in terms of the external visuals of the building, providing a safe space to utilise the outdoors and horticultural activities for people supported.

- Irvin Avenue, Southport: opened June 2023.
- Curlew Grove, Warrington - opened April 2024.

Curlew Grove was a property in Warrington that had been empty for over 2 years with no referrals from the local authority. We applied to participate in Warrington's DPS, summer 2023, and were successful in getting onto this framework.

Warrington's DPS is for the provision of Supported Housing, Outreach, Day Opportunities, Shared Lives, ISFs & Respite Care for adults with complex needs.

As a result of this, we submitted a bid on the DPS for 2 males to move into Supported Living services, we were successful in winning the bid and both males have now moved in, both are doing very well settling in.

- Anchorfield, Lancashire: opening 28th May 2024

Direct award for a new Supported Living service in Lancashire. A family selected AI as the provider of choice and no tender process was required.

- Croft Hill, North East - opening July 2024
- Single tenancy Supported Living service. We were approached directly by the ICB re this package.
- Chambres Road, Southport – opening to be confirmed.
- The Dell, Liverpool area – opening to be confirmed.

Isle of Man

A residential property has been identified in Onchan and we are expecting to sign the lease for this on 01/05/24. A second property has been viewed in the Glen Vine area and costings will be obtained and shared with Manx Care.

Business Growth

We continue to grow our business through strong established relationships with local commissioners in all areas. We are approached by the commissioners and awarded direct contracts. Retaining staff and ensuring that they are suitably trained is key to our specialism.

From a Learning and Development perspective, we continue to support training and staff development through partnership working with local Enterprise Partnerships, public and private sector employers and the Education and Skills Funding Agency.

We continue to review our continual professional development (CPD) for the workforce including continual investment in trainers.

Research

We continue to review our PBS training by investing in attendance of the Lodden Conference and partnership working with Bild.

We have reviewed all our training to ensure it is mapped through research and publication of the Core Capabilities Framework.

Research is continual for our vocational training due to the introduction of new standards, funding criteria and the needs of the AI Group workforce.

Recent research projects through our vocational diplomas has resulted in the review of co-production of our training and evidenced based learning from the people we support.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Scotland

Some examples of the impact on beneficiaries of our specialist services:

Prior to Autism Initiatives supporting Craig, he lived in his family home, but had to move due to unforeseen circumstances when he was 17 years old. He moved into an out-of-area placement - a hospital far away from his family home, where he spent most of his time alone in the 'day room'.

Following a long spell in this hospital – due to lack of appropriate services, a residential placement was commissioned, as a temporary measure. No local services were identified, and his funding HSCP were keen to support him back to the area he previously lived in. That's when they approached Autism Initiatives – to see if we could provide a 24-hr supported living service for him.

Craig moved into one of our shared properties – he shared his home with two other gentlemen. Although, initially, it was felt that all three individuals could be compatible and live happily together, it became apparent that this model wasn't suitable for Craig. We liaised with the multi-disciplinary team to ascertain if there were any options for Craig to live on his own, however there were none. However, a vacancy arose in one of our single-person properties, and we supported him to move into his new home.

Within this setting Craig has rediscovered his independence - he has control of his own home. He has autonomy over his surroundings and who comes into his home – he has a real sense of belonging, and ownership. He is being supported to use and learn more words to communicate verbally, alongside using his current PECS and signing communication tools.

He has been supported to decorate his own house, choosing which items go where. He has worked with staff to pick out pictures he would like to go on his wall - usually of all of the wonderful activities he has been doing.

He now receives 1:1 support, rather than 2:1 support and has a life full of the things he loves, including:

- Donkey sanctuary,
- Farms.
- Monster Truck shows.
- Firework displays.
- Steam engines.

Staff support has been vital to support him to have a good quality of life. This has included building trust and developing rapport. It has been about unconditional positive regard and treating him with respect and dignity. The fact that Autism Initiatives were able to offer him a single-person property when a shared model wasn't working for him, has also been instrumental in achieving positive outcomes.

Keri is 35 years old, and originally from mainland Europe.

Our initial three information gathering appointments enabled Keri to feel safe talking about their life. They have encountered social difficulties for as long as they can remember – including, resulting in being suspended from school on numerous occasions. They have also suffered from extreme anxiety and mood disorders. Keri began questioning whether they may be autistic in their late teens.

They moved to Edinburgh for work, and despite forming a romantic relationship, they struggled with severe social isolation. Their needs placed significant strain on the relationship, which eventually broke down.

The diagnostic process was therapeutic for them, and gave them the opportunity to express their life experiences and feel listened to in a neuro-affirming and non-judgemental setting. The diagnostic process involved some challenges - no information was available, and initial contact suggested someone who was currently functioning without significant impact on day to day life. Cultural differences also had to be considered for a robust and thorough process to take place.

Despite the initial presentation being of someone who was presenting typically, albeit in a formal manner, that picture quickly changed when the diagnosticians started to explore their thinking, behaviours and sensory profile. The collaborative investigation into their life experiences, thinking style, emotional processing and communication style gave evidence of atypicality, resulting in significant negative impact in social connections, mental health and employment.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

After diagnosis, they were supported to attend a Late Diagnosis Group and subsequently a peer group - both provided by the No 6 OSS. During those groups, they began to consider how intensely difficult their experiences of paid employment had been. This came from having the structure and support to think about these experiences. As a result, the next step was advising them to meet with an Employment Coordinator in our service to discuss the issues further.

Over the course of 5 appointments, our OSS Employment Coordinator supported their thinking and emotional processing, which enabled them to conclude that their employment history has been fragmented, due to repeated 'burnouts'. These resulted in them leaving jobs due to not being able to function (at times this has included becoming non-verbal for periods of weeks at a time). The practical advice and support we provided, focused on job matching to identify what elements were needed to support a healthy and sustainable job role. Having support to actually consider paid work as something that should be healthy, rather than a negative necessity was a new experience for Keri. They had always felt that work would inevitably cause distress, and mental and physical ill health. As someone who had always struggled with emotional recognition, our worker was able to build on previous input from a therapist to identify the range of emotions that have been associated with paid employment.

The outcome of our employment advice sessions was that they made key decisions about changing job. They were able to proactively identify roles better suited to their needs, as well as utilising their skill sets. They secured new employment and took the approach of being very explicit and in control of their identity as an autistic person. This allowed them to discuss a range of reasonable adjustments that would be necessary to have in place to increase the likelihood of success, including – environmental factors, communication styles, structure and predictability. They used this list to secure a new job with an employer who has been supportive of this information and recognises neurodivergence within their work force as something they can and should be supporting.

Without their autism diagnosis their mental health would have continue to be poor, they would have been on long-term sick leave and not have access to specialist support.

"I would never have thought this type of support existed, I've always assumed I would just have to struggle through on my own"

Strategic Outcomes:

- Reduced social isolation.
- Improved mental wellbeing.
- Support self-management of long- term condition.
- Provide information and advice and promote income maximisation.
- Build strong, inclusive and resilient communities.

Personal Outcomes:

- Improved understanding of one's self.
- Improved mental health.
- Increased income.
- Easy access to specialist support.

Having experienced "...decades of difficulties in living in this world....difficulty in everything...", Poppy came to us for a diagnosis at the age of 44. She reported difficulties with learning at school and a complex family life, including self-harm and a suicide attempt.

She was self-employed, which allowed her to self-manage chronic health issues and energy levels. The pressures of the social aspects of her work impacted on Poppy's well-being. The nature of her work can also cause financial stress.

Poppy met with Tim, three times and she gave a good account of her past experiences and current interactions with the world. She was also able to provide school reports as well as educational psychology reports with information that provided additional evidence to consider during her autism assessment.

I spoke with Poppy's partner, Jonathon, and he was able to quantify and assert the barriers that Poppy faces on a daily basis. He spoke about the heightened anxiety Poppy experienced undertaking 'everyday' tasks, and the extreme responses to any change in plans or routines. An ADOS assessment gave a positive score.

We were able to confirm Poppy's diagnosis a week later after Tim and I met with our Diagnostic Lead, and Poppy was met with to receive feedback on the outcome of her assessment – this came as a huge relief.

Poppy has since attended our No 6 One Stop Shop Late diagnosis group; qualified for a free bus pass; accessed support for applying for Welfare Benefits and is interested in joining some of our activity groups.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

"The Late Diagnosed Group was very useful as I felt supported after being diagnosed, rather than "here's a diagnosis, now get on with life". Even just knowing No 6 are there makes me feel supported, as it's quite a massive change, where you're re-evaluating your whole life through this new lens and working out how this impacts on your life now. It was also great to meet other people going through the same thing".

Strategic Outcomes:

- Reduced social isolation.
- Improved mental wellbeing.
- Support self-management of long- term condition.
- Provide information and advice and promote income maximisation.
- Build strong, inclusive and resilient communities.

Personal Outcomes:

- Improved mental health.
- More forgiving of past self.
- Better understanding of one's self.
- Family have a better understanding of her – including what she needs, and what might help her.
- De-masking.
- More responsive to personal needs.
- Access to Specialist Support

"I'm so glad No 6 exists; I'd really struggle without their support"

Thomas had been referred to us from a local Psychiatric Hospital following a period of significant mental health issues, which included being sectioned due to psychosis. He hoped to get an answer as to whether he was autistic or not so that he could better understand himself. He hoped that this would help prevent further episodes of poor mental health, and enable him to re-engage with activities he'd previously found helpful.

After his autism assessment he experienced another episode of psychosis and was again sectioned at the Royal Edinburgh Hospital. On this occasion however during a tribunal to consider what should happen next for Thomas, autism was considered as a major factor. This resulted in an outcome that was more appropriate for him – including being discharged from hospital into the care of his family, with support. Both Thomas and his family were very happy with this outcome as they felt - from an autistic perspective, the hospital environment was not helpful for his recovery.

Prior to his autism assessment he had been employed part time, albeit signed off sick. However he had ideally wanted to go back to University to study. Following his diagnosis, he spoke to a No 6 OSS advisor about options for support that may be available in a University setting. Options were discussed, and we recommended that he reach out to the disability advisors at the Universities to get clearer information on what he could expect. He followed up on this with the help of his mother and felt much more confident that his needs would be recognised and supported after meeting with them. As a result he made an application and was accepted at Herriot Watt for a Degree course.

Thomas is now for the first time in a long time looking forward positively and is excited about what University may be able to offer him. He is under a lot less pressure from his family, to 'make a plan' and they are gaining a better insight into how they can support his autistic needs. They were always very caring however often pushed him into things through concern he needed to be busy, and didn't always realise the impact that was having on his mental health. They have adopted a much more supportive role now they are aware of why he responds differently to situations and that 'pushing through' is not the answer.

Staffing, Recruitment, Retention, Challenges and Solutions

Staffing across the Health and Social Care Sector continues to be challenging. We continue to run with vacancies, despite offering some of the best pay and conditions within the Social Care Sector in Scotland. In the reporting year, we have focused on ensuring our processes are as efficient as possible, and improving retention.

Our on-boarding processes have been developed to support new employees joining our teams. We have reduced the timescales of our pre-employment process – this means the candidates can start in service quicker. The average time taken from applying for a post, to starting working with us was 3 months.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

We continue to use Social Media channels to advertise vacancies and to also highlight the wonderful work staff do, and the achievements the autistic people we work with make. As well as attending recruitment fairs across the areas we provide services in, we have had 'open days' within our bases – there we talk about the work that we do and answer any questions the individual has. We are able to move on seamlessly to interviewing at this time, where appropriate. Our support staff have been involved in these events, alongside our Recruitment Officer – this is extremely valuable, as they can discuss with others what it is really like to work for Autism Initiatives.

Developments

We are delighted that our 9-person Housing Support Community Cluster is well under way to be completed. This will offer two and one-bedroom options for autistic people with varying levels of support requirements. This development is due to open in May/June 2024. We have a staff base on-site, which will allow service meetings and individual staff meetings to take place 'on site'. We will use SMART technology throughout this development.

Our Walk for Autism Campaign has provided essential funds for our One Stop Shops (OSS) services across Scotland. We provide services to over 7,500 autistic people from our OSS, and without WFA funds, this would not be possible.

Our older autistic people's Housing Support and Care-at-Home service continues to develop. Two new people moved into their own flats during the reporting period. This has been a highly successful transition – enabling them to have more control over their lives and improve their quality of life. This one and two-bedroom community housing cluster has amenities to support individuals as they get older and their needs potentially change – including physical and sensory needs. We have tracking in place for hoists, a lift to all floors, a roof terrace and garden room. We also have an area for communal gatherings – this is being developed to offer group activities and get-togethers.

National Late Diagnosis Programme

We are delighted that funding was awarded from the Scottish Government's Autistic Adult Support Fund for 2024-25. This enables us to deliver a remote National Late Diagnosis programme across Scotland, and in-person groups in Forth Valley and Scottish Borders during a 6-month period. Thirty-eight remote and in-person programmes were developed – each consisting of seven sessions. Two hundred and thirty five people attended this programme within the 6-month funding period.

"... it [the LDG] was the only help I found after the diagnosis and I can't stress enough how important it is for people like me who were diagnosed as an adult to meet people they can relate to"

"It's been a pleasure to get to know other people on the spectrum and I loved the way you presented each topic (I managed to listen without losing focus!) and the way you managed the discussions giving everybody a chance to speak and contribute"

"it's all been so validating, it's great to know I can take off the mask around some people"

We are delighted that funding has been awarded from the Scottish Government's Autistic Adult Support Fund for 2024-25. This will enable us to continue to deliver our National On-line Late Diagnosis Programme across Scotland. We will also deliver the Post Diagnostic Programme in-person in Forth Valley and Scottish Borders. Autistic adults within Forth Valley will have access to activity and interest groups in two of our OSSs – Tayside and No 6.

Our 9-person Housing Support Community Cluster will open in 2025.

We will support HSCP to address their waiting lists for autism diagnostic assessments, by providing assessments in areas we are not currently delivering this service in.

In relation to research- we will continue to be a partner in the EDAC (Eating Disorder and Autism Collaborative) with Edinburgh University and PWLE. This is a research project looking at ways to specifically support autistic people who have disordered eating.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Northern Ireland

In April 2024 a new incoming Operations Director joined AINI. The new leadership has supported a year of growth and learning for the organisation in AINI. The change provided an opportunity to look at strengths, weaknesses, opportunities and threats of the organisation and create plans for sustainability in the immediate future followed by growth and development later on.

It has been a challenging year for Recruitment and Retention (R&R) and for the Health and Social care sector in particular. Domiciliary care services has a staff vacancy rate of 12.5%.

Direct care and support staff and Registered Managers all show vacancy rates in excess of the 9.9% sector average.

For the three months ending July 2023, the employment rate estimate in NI was 71.1%. The highest economic inactivity rate estimate in the UK was for NI at 26.9%. The unemployment rate estimate in NI was 2.7% (the lowest in the UK), this highlights the small selection pool of potential applicants searching for employment.

The HR and Senior teams have looked at numerous innovative solutions to assist with recruitment and retention.

Recognising the work/life balance shift and requirement for flexibility since COVID and to target the demographic looking for part time, more flexible options, we completed a review of service requirements and updated our job advertisements to reflect more visibility of shift times to allow potential applicants to self-select and discuss preferences at interview.

To increase brand awareness and target the demographic coming out of education: We built relationships with local colleges and attended twenty four careers fairs during the year. We also hired a University placement student for a 12 months fixed term contract.

To target the demographic availing of local job markets that don't have access to social media: We built relationships with the local job centre representatives and advertised our vacancies across the centres.

We implemented a DocuSign system: This improved the efficiency and timeliness of pre-employment documentation, which leads to faster compliance and start dates.

Review of terms and conditions: In line with affordability and the national live wage increase, a pay uplift was agreed in March 2024, to take affect from April 2024. The HR team continue to benchmark to ensure we remain competitive.

Promoted our culture of recognition– We reviewed additional ways to recognise staff and promote this recognition, including payment of the NISCC fee for those with two years continuous service.

Recruitment campaign – Pay and benefits are important, however staff and potential applicants are interested in more than this. They want to know an organisations ethics, their mission, their values and their commitment to staff development and equal treatment of staff. As part of our campaign we promoted our values, our culture of recognition, and promoted recruitment profiles in our social media (profiles of staff describing why they enjoy working with us). The recruitment campaign continues in 2024.

Equality – Equality is on HR's agenda and we have been working on a plan to promote equality, diversity and inclusion in the workplace. We started with the roll out of recruitment training for managers and implementing 'positive recruitment statements' on relevant adverts in accordance with our Article 55 information. Also, managers received bespoke training on the impacts of Menopause in the workplace to increase awareness and support for employees.

Training

To promote and foster a culture of collaboration and learning, we returned to face to face training delivery during the 2023/24 year. This allows for service teams to meet up, build working relationships and share success stories, improving employee engagement, it also gives staff the opportunity to meet / discuss any concerns with other senior staff in the organisation.

We invested in QCF development for our staff teams, which built on internal progression opportunities and succession planning throughout our services. We also reduced the minimum hour requirement for enrolment on QCFs to 16 hours per week, which has opened upskilling opportunities to our part time employees.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

This year AINI had the largest number of candidates to ever register to complete vocational qualifications. 23 staff were enrolled; 8 staff for QCF Level 2, 12 for QCF level 3 and 3 for QCF level 5. These places were funded by the Office of Social Services, NISSC and the Department for the Economy.

Our trainers undertook the Train the Trainer ICQ Level 3 Award in Education and Training. This promotes a consistent, professional training delivery across the Organisation.

Relationships with Trusts

Post Covid there have been many changes in personnel across the social care landscape in Northern Ireland. A change in leadership with a new incoming Operations Director in AINI provided an excellent opportunity to reacquaint Autism Initiatives with Senior Commissioners across all five Health and Social Care Trusts, the Operations Director has built strong, collaborative relationships with key stakeholders.

Individual People Supported Studies:

Person we Support was supported to go to Japan in November 23 for 11 days. FC has a keen interest in anime and enjoys going to Japan every other year however due to Covid was not able to go since 2019.

During the trip staff felt FC was able to develop independent skills for example, planning an itinerary for each day, mapping out the different places he wanted to visit and the best way to get there and budgeting his money in advance.

FC still talks about the trip and has already started planning his next trip to Japan. The 2 staff who travelled with FC were able to arrange day trips for themselves on their allocated days off.

When HA first started Outreach service in June 23, they appeared very anxious and apprehensive about going out on session. Their first session they did not want to come downstairs and engaged with staff very briefly. As the weeks progressed, HA was comfortable to go out in the car with AI staff (2:1), however, they did not want to access the community, for example, go into shops, go for a walk etc. This was due to extreme social anxiety. HA was also cutting the session short as soon as what they had in their mind was completed.

In recent months, HA has progressed very well. They now enjoy going to the likes of the Asian Supermarket to purchase food and drinks, into shops to look at candles and perfumes, going for walks when the weather is nice etc. HA has expressed that they look forward to AI staff coming out each week and they are starting to make the most out of their sessions, staying out for the duration (1-4PM).

HA's mum Nabeela has complimented the service, stating to EMcA how important the service is for HA and that she appreciates that staff go at HA's own pace. Their mum has said that she can see they are excited to go out on session and that they ask when the girls will arrive to take them out. HA's mum has said it has had a positive impact upon them. The Trust have also expressed how happy they are at how well HA's service is going, and expressed how important the service is for both HA and their family.

Priority areas for 24/25 are:

- Creating financially sustainable services. For the services with high deficit we will work closely with funders to agree fees which fairly reflect the cost of delivering our services.
- Improving health and wellbeing of people we support and our staff. The introduction of a Health and Wellbeing Lead will support our support workers to increase their knowledge and skills to support people to make healthier choices and increase the variety of group and community activities that the people we support access.
- Increase involvement and participation by introducing co-produced activities and events for people we support across the region, one example is a Prom style event is being planned by a group of people we support for the enjoyment of everyone in September 2024.
- Working across services to reduce the use of Agency staff through increasing flexible working, giving staff opportunities to move across services and creating a culture of team working in the workforce.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Autism Initiatives Ireland

Total number of people we support in AI services within Ireland in 2023/24 is now 155, and the age profile catered for is currently 18 years to 55 years.

In relation to our current services, we currently provide the following, funded by the Health Service Executive (HSE), and operating across several Community Health Organisations (CHO).

CHO 6- Currently 66 Day Resource, 17 Residential, 2 Respite only (+11 AI day resource also accessing respite support). 6 new entrants in 2023. 4 possible entrant's 2024 pending confirmation of funding.

CHO 5- 1 Day Resource, 1 Residential.

CHO 7- 32 Day Resource, 2 Residential, 20 Respite only (13 AI day resource also accessing respite supports). 2 exists to residential and 2 entrants in 2023. No new entrants for 2024 due to difficulties securing new premises.

CHO 9 - 14 Day Resource, 1 supported living (+1 AI day resource also accessing respite. 1 Outreach referral awaiting confirmation of funding. No new entrants – difficulties in securing premises.

Staffing, Recruitment, Retention, Challenges and Solutions

As of the end of this quarter, Autism Initiatives Ireland have a total headcount of 237 staff. We no longer issue Relief (Zero hour) Contracts. All staff are now paid their contracted hours in the month that they work them, any additional hours and differentials are paid a month in arrears. We have 145 full time, 43 are Part Time and 49 are Flexi Part time.

The struggle however remains across all Section 39s to recruit and retain good staff. Until we get pay parity with section 38s this will be the case.

Following negotiations facilitated by the WRC it was agreed with representatives of FORSA, INMO & SIPTU that all Section 39 employees would be in receipt of a pay increase as follows:

An Increase of 3% backdated to 1st April 2023

An Increase of 2% from 1st November 2023

An Increase of 3% from 1st March 2024

The HSE is tasked with developing administrative arrangements to make this additional funding available to all eligible Section 39 organisations. We are still awaiting the funding to enable us to make these payments to staff. Many of the Section 39 organisations have already implemented this pay award so this puts us at a disadvantage not only with Section 38 but also now with Section 39.

We had 9 new starters and 15 leavers in Q1 2024, additionally we had 13 internal movers, see below snapshot overview of new starters v leavers in the last 12 months:

Improvements to Absence Management Reporting:

Absence and leave management, tracking and reporting continues to bring challenges for everyone concerned, HR, Finance, Area Managers, Team Leaders etc. Tracking all leave on different spreadsheets can be confusing for Team Leaders to manage, because of a lack of any system this information is not real time and has resulted in the past in some employees being overpaid, underpaid or not paid at all.

We are progressing with a Rota Management System that will eliminate timesheets and facilitate real time staff hours, annual leave and sick leave. This should make the entire process easier to manage and reduce the risk of errors.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

Recruitment Updates:

The challenges of recruiting in the current market have remained a high priority for HR. We continue to advertise through all previously reported websites, colleges/universities, careers services platforms, social media, print media (as requested/required). We are constantly reviewing our recruitment and retention strategies. We continue to work to improve the candidate experience throughout the recruitment process and during on-boarding with the aim of meeting the organization recruitment needs. With the recent appointment of our local IT officer, who will be working closely with the UK we hope that we will be soon able to implement the Recruitment and On-Boarding system Talos360. Hopefully this will make the process quicker, helping to ensure that we can interview and on-board as quickly as possible. We continue with our focus on some paid Irish specific campaigns with some success. We have also advertised in some of the local free presses and social media.

Relationships with HSE

We continue to build our reputation as Autism Specialists providing guidance/reports for HSE to aid appropriate placements where Autism Initiatives Ireland is not suited to needs e.g. complex mental health. We are aware that the Funders are under huge pressures to develop and fund services and constantly seeking Value for Money re: service provision. We have been approached to develop new services for Day Resource provision, for which we are exploring development potential, particularly in CHO 9 & CHO 7. However recent pay awards have resulted in increased costs for this service provision for which the Funders have expressed concern.

New Services

Arklow Hub, had originally been funded by the WFA monies, this has now become a HSE funded service that will provide additional capacity for new referrals. Going forward, all our Day programs will begin the New Directions self-monitoring from October 2024 to April 2025. This will then be taken over by our funders for Day programs across Ireland. We are preparing for this new audit process.

Use of Fundraising

WFA autism have increased this year. We have worked closely with the UK marketing team to ensure a better resource for would-be fundraisers. These funds provide much needed opportunities for enhancing the welfare and recreational opportunities for the people we support.

Individual People Supported Studies

We have a significant housing crisis in Ireland. This has had a huge impact on parents wishing to secure housing for the current and future home needs of their families and people we support.

We are endeavouring to support families with understanding the application process and where we can, assist with planning the individual needs and advocating for the people we support.

Recent success has resulted in the secure medical needs assessment for 2 people we support and general housing application 1.

We have been advised to network with Housing Associations to further assist housing priority for the people we support.

We are actively linking in with housing providers to advance supporting housing applications to meet these needs for the people we support.

New Services

We are researching and laying the groundwork for future planned residential placements, by networking and building links with Approved Housing Bodies) as per Government policy on housing. Unfortunately securing housing for the people we support is a complex process and often crisis driven. To ensure success, we are actively working with parents to better escalate housing need with local Councils and CHO funders. Linking in with Housing Agencies and Developers will significantly enhance the prospects of meeting housing needs.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (cont)

The cost of living crisis continues, impacting on the challenges with recruiting and securing staff in filling vacancies. This combined with increasing costs to recruit staff and retain staff while the cost of care provision continues to rise is resulting in significant pressure on providers in securing funding for new referrals and residential placements. We are aware that the HSE are now directing referrals to the Section 38's as a cost cutting measure. This results in the referrals being more of a specialist requirements for which we are happy to support. However, there is a cost in this provision and as a provider we need to cost services so as not incur a deficit in our service provision. Our costs are continually being scrutinised, however this is reflective of the assessed needs of referrals that require either 1:1 or 2:1 ratios of support. Generic day resource programs can provide cheaper costing owing to a higher ratios of staffing i.e. 1:8-10.

The above gives a flavour of the work, success and challenges for the organisation over the last year. We are confident that we can continue to enhance and develop services for stakeholders into the next year and work to further develop our autism specialist services. Funding and finance remain an issue for us and many other social care charities, but we will move forward carefully with knowledge and expertise to ensure that the organisation remains financially robust, making strategic investment in assets, services, systems and people.

FINANCIAL REVIEW

Overview of the year

▪ Income and Expenditure

Total income in the year ended 31 March 2024 was £85.9m (£76.8m 2023), an increase of 11.8% on the previous year. The increase was mainly the result of fee increases, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the Group continues to account for the majority of overall income.

Voluntary income increased to £2,536k from £1,910k. The Fundraising Team continued to prioritise increasing unrestricted income over the last year. We have partnered with Guardian Angel to launch legacy giving with a biannually free wills campaign. Walk for Autism also saw more growth with over 9,100 walkers registered and more than £692k raised. The team is committed to developing this area by exploring incentive fundraising, increasing the online profile and expanding the presence on social media to include a bigger push on Tik Tok. Funding from Trusts and Foundations continued to be strong with the Fundraising Team working closely with the Nations and Regions to secure large multi year awards from the National Lottery Community Fund, Garfield Weston and Gannochy Trust plus numerous awards from smaller Trusts and Foundations. The Motability Foundation contributed to a new project in England to provide 4 new hybrid and electric vehicles. The Fundraising Team has also developed an online fundraising platform to provide community fundraisers with an alternative to Justgiving ensuring that all fundraisers experience a consistent branded experience that motivates and inspires results.

Total resources expended in the year ended 31 March 2024 were £86.3m (£76.1m in 2023) an increase of £10.2m. from the previous year. This represents a rise in expenditure of 13.4% which in addition to setup and running costs for services commencing during this and in the previous financial year is mainly due to significant increases in wage and staff costs as a result of actions we have taken to improve recruitment and retention of staff in the face of increasing challenges in the care sector as well as continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a deficit of £0.5m for the year ending 31 March 2024 (£0.6m surplus for the year ending 31 March 2023). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a surplus of £544k (2023: Deficit of £8k) for the year ending 31 March 2024. This result is after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and strategic initiatives.

The main operating Charities continue to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels and the need to improve pay and conditions in order to recruit and retain staff has resulted in increasing costs in the organisations key areas of wages and salaries.

FINANCIAL REVIEW (continued)

The Group is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

- **Balance Sheet**

The Group's balance sheet remains healthy with net assets of £22.9m (2023: £23.4m). This represents a decrease of £0.5m over the previous financial year. Unrestricted funds amount to £20.6m (2023: £21.0m) and restricted funds £2.3m (2023: 2.4m). At 31 March 2024 the cash position was £14.2m (2023: £14.9m).

- **Subsidiary undertakings**

A summary of the results of subsidiary undertakings is reported in note 18 to the accounts.

- **Capital expenditure**

Significant capital expenditure for the year of £0.5m includes Property improvements in UK, and vehicle acquisitions in UK and Ireland (including several minibuses funded by the Motability grant).

Principal Funding Sources

The principal funding sources for the Group is fee income from local authorities and education authorities for students and adults cared for and educated by the Group.

Reserves Policy

The trustees consider the Charity and the Group's free reserves policy on a regular basis. Now more than ever the trustees are aware that the Group needs to maintain sufficient reserves to allow it to not only meet future known commitments and liabilities but also to absorb unforeseen setbacks and to react to change or take advantage of opportunities.

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans.

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2024 this would equate to committing to build a level of free reserves within the Group in the long term of circa £32.4m. The trustees are aware that combined free reserves of £9.0m falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Autism Initiative Group's principal objective is to continue to advance and improve the work that is delivered by its subsidiaries through programmes of continuous research, development and investment into all areas of operations. In order to advance this, Autism Initiatives Group seeks donations from its subsidiary charities. Funds from donations received are held in designated reserves in Autism Initiatives Group for the benefit of its subsidiary charities.

Therefore when assessing the level of free reserves available for the Group the trustees consider the combined level of undesignated unrestricted reserves held in subsidiary charities together with any designated funds within Autism Initiatives Group, which have arisen as a result of donations that have been made.

As at 31 March 2024 the Parent Charity had unrestricted reserves of £4.1m (2023: £3.6m) and £4.1m (2023: £2.5m) held as designated reserves.

Investment Policy

The Group has the power to invest funds not immediately required for its general purposes in such investments as it deems fit for purpose.

FINANCIAL REVIEW (continued)

The Group's investment objectives are to:

- Generate income to further the objects of the Group
- Safeguard the assets and business continuity of the Group
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Charity's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property (other than for the Charity's general purposes) or any other investment. This policy is kept under review.

Principal risks and uncertainties

The trustees are committed to adopting best practice in the identification, evaluation and cost-effective control of risks, to ensure that the Group's exposure is minimised or eliminated where possible.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

Principal areas of risk identified as a result of the processes in place include;

Financial Risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies (95% of the Group's income is derived from these sources) and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition, an ongoing program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The Group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

Operational Risk

Ensuring the provision of its services to the many people affected by ASC who are served by the Group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Group's facilities or services is minimised.

In addition to the above a detailed risk register is kept and reviewed by the trustees and they are satisfied that the systems in place manage exposure to the major risks identified.

CHARITY INFORMATION

Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group. Autism Initiatives Group was registered with the Charities Commission on 8th December 2016.

AUTISM INITIATIVES GROUP

TRUSTEES' REPORT (incorporating Directors' Report and Strategic Report) continued

For the year ended 31st March 2024

The Group's principal operating subsidiary, Autism Initiatives (UK) was registered with the Charity Commission in 1990. Initially it had a borough-wide brief to ensure that people with autism in Liverpool and Lancashire had access to a comprehensive range of direct and supportive services, which were personal, professional and innovative. All users of Autism Initiatives' services have a diagnosis of an ASC or would otherwise benefit from the Group's philosophy and approach.

The aim of the organisation continues to be to represent and provide for the needs of people with autism, their families and carers. The last 25 years has seen significant growth in the number of people with autism which the Charity supports and in the range of services provided throughout the UK. The Group's reputation for the quality and depth of the service it provides has resulted in many local authorities and area health boards requesting that it set up similar services all over the UK and Ireland.

Initially, this began in other parts of the North West region of England, and comprehensive services are now also established in the North East of England, Scotland, Isle of Man, Wales and Northern Ireland in its charitable subsidiaries and in Southern Ireland under Autism Initiatives Ireland (formerly ASDI). The organisation is committed to service development that allows people to benefit from its services across a wide geographical area.

The strength of the organisation lies in its strong governance, management structure and policy coverage. The Autism Initiatives Group has demonstrated an ability to be flexible to meet the constantly evolving needs of its client base in the context of the ever changing government legislation and funding structures.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

Autism Initiatives Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 8th January 2010, as amended by special resolution dated 13th October 2016. It is registered with the Charity Commission.

Group Companies

As of 31 March 2021, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 02436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade and The Bridge Project (No: 03039158/Charity reg: 1055005) was dissolved in the previous financial year. In addition, the Charity had six wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885).

Trustees

The trustees, who are also the directors for the purposes of the company law, and who served during the year are;

B Williams
R Carter
E V Slater

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £25k (2023: £25k) was paid to Mr Brian Williams in respect of remuneration.

All trustees undergo a training and induction programme and work within the code of conduct and good practice guidelines as set out by the Charities Commission.

All trustees have a job description and designated responsibilities within the committee that they sit on. The committees are Finance and audit, Education, Human Resources, development committees and Wales and Scotland committees, who report back to the main Board on a quarterly basis.

STRUCTURE, GOVERNANCE and MANAGEMENT continued

The Board has appointed a Chief Executive to manage the operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority within terms of delegation approved by the trustees. The working relationship between the Board and the Chief Executive is a tribute to the strategic development of the organisation and as such the Board meet on a quarterly basis.

Executive Management

The Chief Executive has global responsibility for all Autism Initiatives Group operations, including the implementation of the policy and strategic direction of the organisation. The Chief Executive is the interface between the governance and management functions of the organisation.

The Chief Executive has an executive management team which comprises the Group Corporate Director and Operations Director along with the Operations Directors for England, Ireland, Northern Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Remuneration Policy (key management personnel)

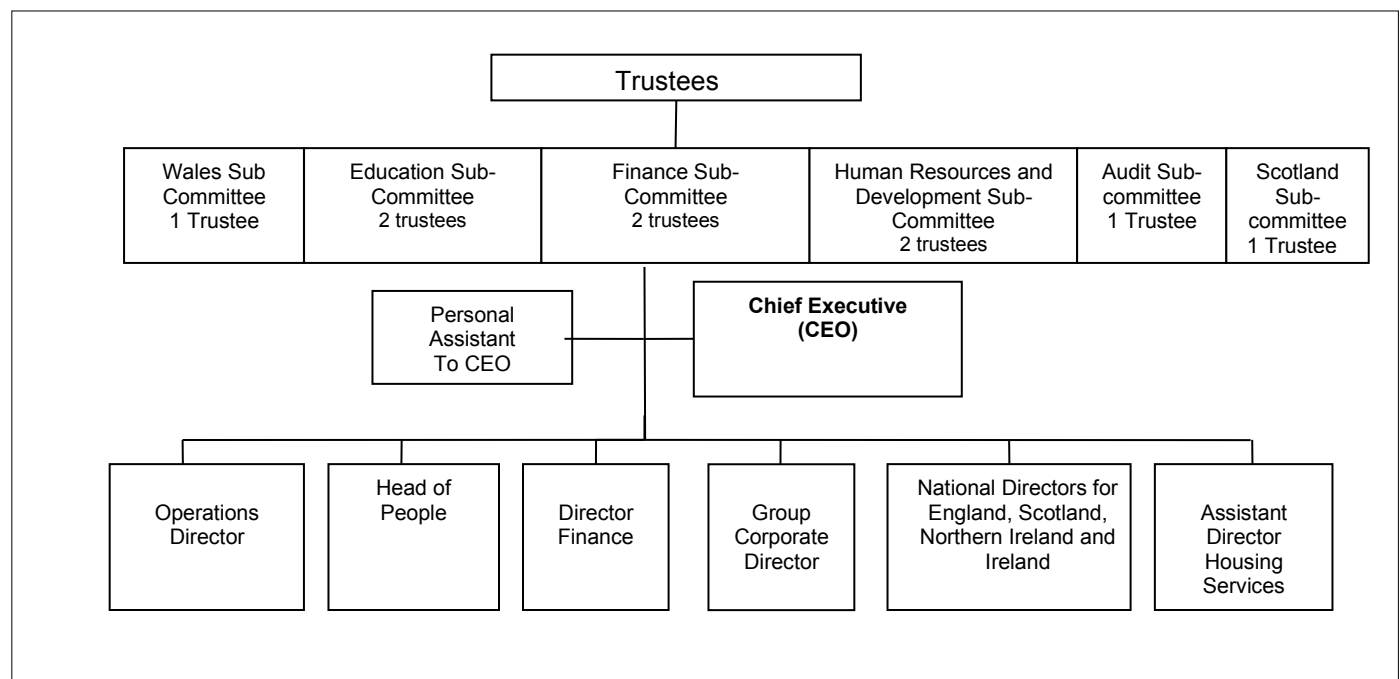
The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



STRUCTURE, GOVERNANCE and MANAGEMENT continued

Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Group may face
- A system of establishing the high risk factors and a procedure to mitigate the risk
- The implementation of procedures designed to minimise any potential impact on the Group should those risks materialise

This work is ongoing and the particular formulation of the risks identified through the procedure allow for the contingency plans to be drawn up through the identified risk procedure, the main focuses being corporate risk. There is also a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the group Charities.

Business Planning

The three year Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, its aims and its objectives and provides the framework, based on the core values, through which the organisation is managed. The plan provides a clear statement of the current position and how the Autism Initiatives Group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the Group support, their families and other partners.

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2023-2027.

Business Planning

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives Group and its subsidiary charities:

- Are firmly rooted in the communities in which it works and where its service users live.
- Are committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- Establish partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- Have a positive and enthusiastic "can do" attitude throughout the society.
- Believe in the values on which its services are based.
- Listen and learn from its experiences, maintaining reflective practice throughout.
- Actively enjoy providing a wide range of individual and personal services, which support people and their families.
- Are unafraid of change or challenges.
- Have an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

ENERGY AND CARBON REPORT

Energy and emissions report

During the period total UK energy use was 3,662,520kWh (2023: 3,587,184 kWh)

During the period total greenhouse gas emissions due to UK energy use was 795,906 kgCO₂e (2023: 768,578 kgCO₂e)

During the period the Group intensity ratio was 0.28 (2023: 0.39) Tco₂E per full time employee.

During the financial reporting period, for its UK based entities, Autism Initiatives Group have made the following energy efficiency improvements:

Promoting energy conservation

- Autism Initiatives have renegotiated all gas and electric contracts across the UK to one single supplier, and promote the switching off of electrical equipment when not in use where safety is not compromised.

Promoting recycling

- Recycling facilities are available in all offices, and staff are encouraged to work with people supported to use these facilities as well. A number of houses using water butts and it is hoped this will be rolled out to all properties.
- At Head Office and some Resource Centres, there is a weekly collection of confidential paper waste which is recycled.
- Upcycling is encouraged, rather than recycling, puts focus on the repurpose of perfectly useable goods and materials, and breathes new life into pre-owned items that would otherwise typically be discarded unnecessarily. The preservation of pre-used furniture can be seen across service as donated living room/ bedroom furniture was a large factor in the supported living arrangements
- Autism Initiatives are also considering setting up a staff marketplace via AiMi similar to other organisations, to allow for an internal space to donate items to the charity, or sell/trade items between the staff and services where there is a gap for supply and demand.

Utilise environmentally friendly products and manufacturers

- current copies are held of the environmental consent for each facility on file and cross check these against the waste types being handled. Our selection of business suppliers is reflected in their policies towards sustainable practice. Even our accounts with larger companies such as Office Depot show responsibility in their green aims, stating "[they] are ISO14001 and 9001 accredited and are committed to driving improvements to energy and carbon reporting, efficiency and emissions.
- As a member of Procurement for Housing (PfH), we have made significant moves towards utilising sustainable products. PfH provides us with services such as furnishing and cleaning supplies. PfH only use suppliers whose supply chains do not contribute to the destruction of local eco-systems. Staff are able to log into PfH and order directly for their services, which has reduced company fuel usage: previously staff collected all orders from their local head office.

Utilise fuel efficient vehicles

- In transport, we have initiated the transition from traditional fuel vehicles to electric vehicles, and the follow up purchase of EV related products such as charge points. Our recent grant secured from Motability provided us with five new vehicles to add to our fleet, four hybrid and one full electric.
- Autism initiatives are in the process of digitalising mileage/fuel useage, this will launch with the introduction of the FleetCheck smartphone app aimed to be used for logging all fleet journeys.
- A Cycle to Work' scheme is in place which is utilised by a large proportion of employees. This is now been supported by a 'Car Lease' scheme, which supports the use of electric vehicles across the organisation, when team members sign up to the scheme.

Staff training

- Staff have received training on sustainability and waste management; we plan to continue this in order to raise awareness of key issues.

Use of electronic equipment

- As a company with services across the UK and Ireland, we have looked to tackle the monetary and ecological cost of travel for meetings and training by installing more conferencing facilities and encouraging remote working.

AUTISM INITIATIVES GROUP

TRUSTEES' REPORT (incorporating Directors' Report and Strategic Report) continued

For the year ended 31st March 2024

The group has followed the 2019 HM Government Environmental Reporting Guidelines. The group has also used the GHG Reporting Protocol – Corporate Standard and have used the 2020 UK Government's Conversion Factors for Company Reporting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Autism Initiatives Group for the purposes of company law, are responsible for preparing the Trustees Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

In preparing these accounts, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate 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 requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

In accordance with the Charity's articles, a resolution proposing that DSG be reappointed as auditor of the Charity will be put at a general meeting.

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the Charity and Group's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

This report, including the strategic report was approved by the Board of Trustees on 29th August 2024 and signed on its behalf by:

B Williams

B Williams
Chair

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

AUTISM INITIATIVES GROUP
INDEPENDENT AUDITOR'S' REPORT to the Members of Autism Initiatives Group
For the year ended 31st March 2024

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



J M Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of

DSG

Chartered Accountants and Registered Auditors

43, Castle Street

Liverpool

L2 9TL

Date 29th August 2024

DSG is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year by the Charity and its subsidiaries.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS102. The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k. Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating Charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group.

The introduction of the new holding company constitutes a Group reconstruction and has been accounted for using merger accounting principles. Therefore the consolidated financial statements of Autism Initiatives Group are presented as if Autism Initiatives Group had always been the parent company. Accordingly, the results of the Group for the year ended 31 March 2024 the comparative figures for the year ended 31 March 2023 are prepared on this basis.

These financial statements consolidate the results of the Charity and its subsidiaries on a line-by-line basis.

(b) Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.
- Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- Charitable expenditure comprises direct expenditure in the furtherance of the Charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

(e) Depreciation of tangible fixed assets

Tangible fixed assets costing more than £5,000 are capitalised and included at cost including any incidental expenses of acquisition.

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

Freehold land and buildings	2% straight line
Long leasehold land and buildings	Over the life of the lease
Office, furniture and fittings	25% and 33% straight line
Property improvements	10% and 20% straight line
Computer equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

(f) Impairment of fixed assets

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(g) Investment Property

Investment Property, which is property held to earn rentals and for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and dated at its fair value as at the reporting date. The surplus or deficit on the revaluation is recognised in net income/expenditure for the year. The cumulative gains or losses on revaluation are un-distributable.

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Investments

Investments are stated at the lower of the cost and market value.

(l) Stock

Stock is stated at the lower of cost and net realisable value.

(m) Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the SOFA over the period of the lease. Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(n) Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the School. As required by FRS 102, the Charity accounts for this scheme as if it were a defined contribution scheme.

(o) Funds

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The details of the nature and purpose of each fund is set out in the notes to the accounts.

(p) Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences arising from the re-translation at year end of Group assets and liabilities are recognised as unrealised in the Statement of financial activities.

(q) Going concern

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2024

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
INCOME FROM:					
Donations and legacies	1	1,084	1,452	2,536	1,910
Other activities	2	36	-	36	37
Investments	3	157	-	157	63
Charitable activities :					
Education income	4	5,108	-	5,108	4,128
Client support income	4	72,156	5,128	77,284	70,044
Other	4	742	-	742	588
Other income	5	-	-	-	-
Total income		<u>79,283</u>	<u>6,580</u>	<u>85,863</u>	<u>76,770</u>
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		581	-	581	453
Charitable activities :					
Education services	6	5,359	9	5,368	4,378
Client support services		72,937	6,306	79,243	70,824
Other		771	194	965	758
Exchange rate loss/(gain)		<u>180</u>	<u>-</u>	<u>180</u>	<u>(273)</u>
Total expenditure		<u>79,828</u>	<u>6,509</u>	<u>86,337</u>	<u>76,140</u>
Net incoming resources before transfers		(545)	71	(474)	630
Transfers between funds		166	(166)	-	-
Net income for the year/Net movement in funds		<u>(379)</u>	<u>(95)</u>	<u>(474)</u>	<u>630</u>
Fund balances at 1 April 2023		21,027	2,364	23,391	22,761
Fund balances at 31 March 2024		<u>20,648</u>	<u>2,269</u>	<u>22,917</u>	<u>23,391</u>

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 39.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2024

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	587	1,323	1,910
Other activities	2	37	-	37
Investments	3	63	-	63
Charitable activities :				
Education income	4	4,128	-	4,128
Client support income	4	65,309	4,735	70,044
Other	4	588	-	588
Other income	5	-	-	-
<i>Total income</i>		70,712	6,058	76,770
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		453	-	453
Charitable activities :	6			
Education services		4,377	1	4,378
Client support services		65,170	5,654	70,824
Other		644	114	758
Other expenditure		-	-	-
Exchange rate		(273)	-	(273)
<i>Total expenditure</i>		70,371	5,769	76,140
<i>Net incoming resources before transfers</i>		341	289	630
Gross transfers between funds		-	-	-
Net income for the year/Net movement in funds		341	289	630
Fund balances at 1 April 2022		20,686	2,075	22,761
Fund balances at 31 March 2023		21,027	2,364	23,391

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2024

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
INCOME FROM:					
Donations and legacies	1	948	-	948	483
Other activities	2	245	-	245	217
Investments	3	-	-	-	-
Total income		1,193	-	1,193	700
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		528	-	528	390
Charitable activities:					
Client support services	6	121	-	121	318
Exchange rate gain		-	-	-	-
Total expenditure		649	-	649	708
Net incoming resources for the year before transfers		544	-	544	(8)
Net income for the year/Net movement in funds		544	-	544	(8)
Fund balances at 1 April 2023		3,581	-	3,581	3,589
Fund balances at 31 March 2024		4,125	-	4,125	3,581

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 41.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2024

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
INCOME FROM:					
Donations and legacies	1	483	-	483	558
Other activities	2	217	-	217	317
Investments	3	-	-	-	-
Total income		700	-	700	875
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		390	-	390	333
Charitable activities:					
Client support services	6	318	-	318	525
Exchange rate gain		-	-	-	-
Total expenditure		708	-	708	858
Net income for the year/Net movement in funds		(8)	-	(8)	17
Fund balances at 1 April 2022		3,589	-	3,589	3,572
Fund balances at 31 March 2023		3,581	-	3,581	3,589

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2024

		Group		Charitable Company	
	Notes	2024 £'000	2023 £'000	2024 £'000	2023 £'000
FIXED ASSETS					
Tangible assets	10	7,933	8,029	3,662	3,843
Investments		-	-	-	-
		7,933	8,029	3,662	3,843
CURRENT ASSETS					
Stock	11	22	25	-	-
Debtors	12	8,146	7,206	611	294
Cash at bank and in hand		14,238	14,873	1,835	1,086
		22,406	22,104	2,446	1,380
LIABILITIES					
Creditors: Amounts falling due within one year	13	(6,427)	(5,644)	(1,097)	(671)
NET CURRENT ASSETS/(LIABILITIES)		15,979	16,460	1,349	709
TOTAL ASSETS LESS CURRENT LIABILITIES		23,912	24,489	5,011	4,552
Creditors: Amounts falling due after more than one year	14	(995)	(1,098)	(886)	(971)
NET ASSETS		22,917	23,391	4,125	3,581
FUNDS					
Restricted Funds	15	2,269	2,364	-	-
Unrestricted Funds					
- Designated	16	7,427	5,914	4,125	2,225
- General		13,221	15,113	-	1,356
		20,648	21,027	4,125	3,581
TOTAL FUNDS		22,917	23,391	4,125	3,581

Approved by the trustees of Autism Initiatives Group and authorised for issue on 29th August 2024 and signed on their behalf by:

B Williams

WILLIAMS

EV Slater



Chair

Trustee

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2024

		Group		Charitable Company	
	Notes	2024	2023	2024	2023
		£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash (expended)/generated from operations	19	(18)	(509)	912	14
		(509)	(509)	912	14
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(516)	(295)	(78)	(25)
Proceeds on disposal of tangible fixed assets		2	24	-	-
NET CASH USED IN INVESTING ACTIVITIES		(271)	(271)	(78)	(25)
FINANCING ACTIVITIES					
Proceeds from new loans		-	-	-	-
Repayment of bank loans		(103)	(109)	(85)	(93)
NET CASH USED IN FINANCING ACTIVITIES		(103)	(109)	(85)	(93)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS		(635)	(889)	749	(104)
Cash and cash equivalents at the beginning of year	20	14,873	15,762	1,086	1,190
Cash and cash equivalents at end of year	20	14,238	14,873	1,835	1,086

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2024

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Donations	903	174	1,077	744
Charitable Trusts	45	45	90	75
Grants	136	1,233	1,369	1,091
	1,084	1,452	2,536	1,910

For the year ended 31 March 2023	587	1323		1,910

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Donations	915	-	915	433
Charitable Trusts	33	-	33	50
	948	-	948	483

For the year ended 31 March 2023	483	-		483

2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Rent and Training income	36	-	36	37
Profit on disposal of assets	-	-	-	-
	36	-	36	37

For the year ended 31 March 2023	37	-		37

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Rent & service charges	245	-	245	217
Profit on disposal of assets	-	-	-	-
	245	-	245	217

For the year ended 31 March 2023	217	-		217

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Interest receivable	157	-	157	63

For the year ended 31 March 2023	63	-		63

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Interest receivable	-	-	-	-

For the year ended 31 March 2023	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Education income	5,108	-	5,108	4,128
Client support income	72,156	5,128	77,284	70,044
Other	742	-	742	588
	78,006	5,128	83,134	74,760

For the year ended 31 March 2023	70,025	4,735		74,760

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2024 £'000	Total 2023 £'000
Other income	-	-	-	-
	-	-	-	-

For the year ended 31 March 2023	-	-		-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2024 £'000	Total 2023 £'000
Group					
Staff costs	3,762	59,513	583	63,858	55,981
Other direct costs	1,104	11,908	379	13,391	12,968
Governance costs	-	146	-	146	177
Share of support costs	451	7,433	-	7,884	6,559
Depreciation	51	243	3	297	275
	5,368	79,243	965	85,576	75,960
Analysed by Fund					
Unrestricted Funds	5,359	72,937	771	79,067	
Restricted Funds	9	6,306	194	6,509	
	5,368	79,243	965	85,576	
For the year ended 31st March 2023					
Unrestricted Funds	4,377	65,170	644		70,191
Restricted Funds	1	5,654	114		5,769
	4,378	70,824	758		75,960
Charitable Company					
Staff costs	-	68	-	68	23
Other Direct Costs	-	320	-	320	401
Governance Costs	-	39	-	39	34
Share of Support Costs	-	(315)	-	(315)	(154)
Depreciation	-	9	-	9	14
	-	121	-	121	318
Analysed by fund:					
Unrestricted Funds	-	121	-	121	
Restricted Funds	-	-	-	-	
	-	121	-	121	
For the year ended 31st March 2023					
Unrestricted Funds	-	318	-		318
Restricted Funds	-	-	-		-
	-	318	-		318

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2024	2023
	£'000	£'000	£'000	£'000
Staff costs	6,117	27	6,144	4,671
Depreciation	246	-	246	252
Head office costs	1,522	-	1,522	1,674
Audit fees	-	75	75	67
Other professional costs	-	41	41	70
Meeting costs	-	3	3	3
	7,885	146	8,031	6,737
Analysed between				
Raising funds	1	-	1	1
Education	451	-	451	409
Client support costs	7,433	146	7,579	6,327
	7,886	146	8,031	6,737
Charitable Company:				
Staff costs	1,343	-	1,343	1,085
Depreciation	243	-	243	251
Other costs	-	-	-	-
Costs recharged to group charities	(1,901)	-	(1,901)	(1,490)
Audit fees	-	28	28	25
Other professional costs	-	9	9	8
Meeting costs	-	2	2	1
	(315)	39	(276)	(120)
Analysed between				
Client support costs	(315)	39	(276)	(120)
	(315)	39	(276)	(120)

Basis for support cost allocation

Management, finance and property have been allocated on the basis of staff time. Human resources have been allocated on the basis of number of employees.

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
(c) The total resources expended above include:	Total 2024 £'000	Total 2023 £'000	Total 2024 £'000	Total 2023 £'000
Auditors' remuneration	75	68	28	25
Auditors' remuneration – other services	1	-	-	-
Depreciation on owned assets	550	533	259	267
Trustees' expenses	29	39	2	1
Interest payable on bank loans	73	48	73	48

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was:

(a) Staff numbers	2024 Number	2023
	Group	
Operational Support Staff	265	247
Teachers	94	98
Care workers	2,487	2,168
	2,846	2,513

The aggregate emoluments of these persons were as follows:

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2024 £'000	Total 2023 £'000
			Group	
Wages and salaries	57,227	5,378	62,605	53,980
Social security costs	4,844	487	5,331	4,699
Pension costs (note 8 (d))	1,238	238	1,476	1,294
Other wage costs	844	13	857	904
	64,153	6,116	70,269	60,877

Excluded from wages and salaries are agency costs of £4,414k (2023: £4,925k) charged within 'Other direct costs'.
Agency staff are used to cover staff shortages.

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2024 Number	2023 Number
	Group	
£60,001 - £70,000	8	8
£70,001 - £80,000	5	3
£80,001 - £90,000	4	1
£90,001 - £100,000	1	1
£120,001 - £130,000	1	1
£140,001 - £150,000	1	1
£190,001 - £200,000	1	1
	-	-
	£'000	£'000
Total trustee and key management personnel remuneration	1,148	910

Of the employees whose emoluments exceeded £60k eighteen (2023: fourteen) have retirement benefits accruing under a money purchase pension scheme and three (2023: two) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £173k (2023: £144k) were made in the year to the money purchase pension scheme and £53k (2023: £16k) to the defined benefit pension scheme.

Key management personnel above includes the trustees and the executive staff.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £236k (2023: £204k) and at the year-end £29k (2023 - £27k) was accrued in respect of contributions to this scheme.

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership.

Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

THE TEACHERS' PENSION BUDGETING AND VALUATION ACCOUNT

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

VALUATION OF THE TEACHERS' PENSION SCHEME

As a result of the latest scheme valuation employer contributions were increased in September 2019 from a rate of 16.4% to 23.6%. Employers also pay a charge equivalent to 0.08% of pensionable salary costs to cover administration expenses. The next valuation is expected to take effect in 2023.

A copy of the latest valuation report can be found by following this link to the Teachers' Pension Scheme website

SCHEME CHANGES

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, rejected the Government's application for permission to appeal the Court of Appeal's ruling and subsequently referred the case to an Employment Tribunal to determine a remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

Since then, claims have also been lodged against the main public service schemes including the TPS. The Department has conceded those in line with the rest of the government. In July 2020 HM Treasury launched a 12-week public consultation which will provide evidence to support the delivery of an appropriate remedy for the affected schemes, including TPS.

A final remedy will be determined once the results of the consultation are established.

In December 2019, a further legal challenge was made against the TPS relating to an identified equalities issue whereby male survivors of opposite-sex marriages and civil partnerships are treated less favourably than survivors in same-sex marriages and civil partnerships. The Secretary of State for Education agreed not to defend the case. In June 2020, the Employment Tribunal recorded its findings in respect of the claimant. DfE is currently working to establish what changes are necessary to address this discrimination.

Any impact of these events will be taken into account when the next scheme valuation is implemented. This is scheduled to be implemented in April 2023, based on April 2020 data.

8. TRUSTEES' EMOLUMENTS, REIMBURSED EXPENSES AND RELATED PARTY TRANSACTIONS

As permitted in the Charity's governing document, an amount of £25,000 (2023: £25,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to two trustees during the year was £1,522 (2023: four, £1,012). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2023: £4,050).

At the year-end Autism Initiatives Ireland owed £3k to Autism Initiatives (UK), £6k to Autism Initiatives Northern Ireland and £2k to the parent company, Autism Initiatives Group.

There were no further transactions with related parties undertaken such as are required to be disclosed under FRS 102.

9. TAXATION

Autism Initiatives Group is a registered charity and is thus exempt from tax on income and gains falling within paragraph 1 of Schedule 6 Finance Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (UK) is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (NI) has been accepted as a registered charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

Autism Initiatives Ireland has been accepted as a registered charity by Office of the Revenue Commissioners, Ireland and is thus exempt from tax on income and gains falling within Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997.

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2023	9,621	2,601	552	944	13,718
Translation difference	(107)	-	(3)	(16)	(126)
Additions in the period	15	132	100	269	516
Disposals in the period	-	-	(7)	(21)	(28)
At 31 March 2024	9,529	2,733	642	1,176	14,080
Depreciation:					
At 1 April 2023	2,836	1,777	294	782	5,689
Translation difference	(46)	-	(3)	(13)	(62)
Charged in the period	177	181	95	93	546
Disposals in the period	-	-	(7)	(19)	(26)
At 31 March 2024	2,967	1,958	379	843	6,147
Net book value:					
At 31 March 2024	6,562	775	263	333	7,933
At 31 March 2023	6,785	824	258	162	8,029

Analysis of net book value of land and buildings

	2024 £'000	2023 £'000
Freehold	4,962	5,130
Leasehold - Over 50 years unexpired	1,600	1,655
Net book amount	6,562	6,785

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2023	4,393	1,378	410	-	6,181
Additions in the period	-	-	78	-	78
Disposals in the period	-	-	(7)	-	(7)
Transfers in the period	-	-	-	-	-
At 31 March 2024	4,393	1,378	481	-	6,252
Depreciation:					
At 1 April 2023	1,100	1,043	195	-	2,338
Charged in the period	83	102	74	-	259
Disposals in the period	-	-	(7)	-	(7)
Transfers in the period	-	-	-	-	-
At 31 March 2024	1,183	1,145	262	-	2,590
Net book value:					
At 31 March 2024	3,210	233	219	-	3,662
At 31 March 2023	3,293	335	215	-	3,843

Analysis of net book value of land and buildings

	2024 £'000	2023 £'000
Freehold	2,162	2,222
Leasehold - Over 50 years unexpired	1,048	1,071
Net book amount	3,210	3,293

11. STOCK

	2024 £'000	2023 £'000	2024 £'000	2023 £'000
	Group		Charitable Company	
Finished goods for resale	22	25	-	-
	22	25	-	-

12. DEBTORS

	2024 £'000	2023 £'000	2024 £'000	2023 £'000
	Group		Charitable Company	
Trade debtors	7,296	6,467	19	14
Amounts due from group undertakings	-	-	255	156
Prepayments and accrued income	344	290	158	96
Other debtors	506	449	179	28
	8,146	7,206	611	294

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2024 £'000	2023 £'000	2024 £'000	2023 £'000
	Group		Charitable Company	
Bank loans and overdraft	106	106	88	88
Trade creditors	1,228	1,137	89	18
Amounts due to group companies	-	-	782	443
Taxation and social security	1,410	1,316	73	58
Payments on account	628	485	-	-
Other creditors	1,200	875	16	4
Accruals	1,855	1,725	49	60
	6,427	5,644	1,097	671

The loans and overdrafts are secured on property owned by Autism Initiatives Group.

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £'000	2023 £'000	2024 £'000	2023 £'000
	Group		Charitable Company	
Bank loans	995	1,098	886	971
	995	1,098	886	971

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2024 £'000	2023 £'000	2024 £'000	2023 £'000
	Group		Charitable Company	
Repayable within one year or on demand	106	106	88	88
Repayable between one and two years	106	106	88	88
Repayable between two and five years	322	320	264	264
Repayable in five years or more	567	672	534	619
	1,101	1,204	974	1,059
Included in liabilities falling due within one year	(106)	(106)	(88)	(88)
	995	1,098	886	971

Total bank loans of £995k (2023: £1,098k) are secured by legal charges on land and buildings.

Financial instruments

The loan financing is in the form of secured loans with a mix of fixed and variable interest rates. The loans have recently been re-negotiated with interest rates reflecting current market rates.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

15. RESTRICTED INCOME FUNDS

	31 March 2022 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2023 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2024 £'000
Autism Initiatives (UK)										
One Stop Shop Central Funding	-	463	(463)	-	-	-	594	(594)	-	-
One Stop Shop Inverness	-	76	(76)	-	-	-	124	(124)	-	-
One Stop Shop Perth	-	132	(132)	-	-	-	107	(107)	-	-
Peterhouse School	6	4	(1)	-	-	9	5	(9)	-	5
Cambridge Road	5	-	(5)	-	-	-	-	-	-	-
Local Fundraising for individual Services	55	67	(74)	-	-	47	96	(73)	-	70
Motability Fund	-	-	-	-	-	-	166	-	(166)	-
Autism Alliance	-	270	(87)	-	-	183	71	(152)	-	102
Other Grants and Donations	-	1	(1)	-	-	-	5	-	-	5
Isle of Man service/donations	1,996	3,915	(3,800)	-	-	2,112	4,257	(4,295)	-	2,074
Autism Initiatives NI							-	-		
Northern Ireland Housing Executive	-	820	(820)	-	-	-	872	(872)	-	-
NMANDD Grant	-	2	(2)	-	-	-	-	-	-	-
Other Donations	13	-	-	-	-	13	-	-	-	13
Autism Ventures							-	-		
Placement Grants	-	10	(10)	-	-	-	-	-	-	-
MeCycle Grants & Donations	-	9	(9)	-	-	-	-	-	-	-
STFA Salary Grants	-	2	(2)	-	-	-	-	-	-	-
FPC Foundation Alternative Education Provision	-	-	-	-	-	-	2	(2)	-	-
WeGrow Sundry Donations	-	4	(4)	-	-	-	3	(3)	-	-
LCVS Community Impact Grant	-	-	-	-	-	-	2	(2)	-	-
Florence Discretionary Trust	-	-	-	-	-	-	35	(35)	-	-
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	283	(283)	-	-	-	241	(241)	-	-
Group Total	2,075	6,058	(5,769)	-	-	2,364	6,580	(6,509)	(166)	2,269

15. RESTRICTED FUNDS (continued)

Autism Initiatives (UK)

- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from Midlothian voluntary fund and National Lottery amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from National Lottery and LNER Trains Charity. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and National Lottery. All monies allocated were expended during the year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from Co-op community fund and in the current year, from GM Morrison Trust amongst others. Balance represents unspent monies.
- **Cambridge Road** – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. In the previous financial period, the balance was transferred to the general unrestricted fund access to which is available to Cambridge Road.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Motability Fund** – a significant grant made by The Motability Foundation towards the acquisition of several minibuses for use at our services. The grant was fully expended on the vehicles during the year.
- **Autism Alliance** - The Autism Alliance is a UK partnership of not for profit organisations that support autistic people and their families. Hosted by Autism Initiatives Group, the Autism Alliance works to influence Government policy, collaborates with its member charities and others to move forward practice in supporting autistic people, and campaigns on national issues that affect autistic people. Having formerly been a charity in its own right, the constitution was amended and the partnership was brought under the umbrella of Autism Initiatives. Incoming resources represent the bank account of the original charity and membership fees. Outgoing resources represent the running costs of the partnership. The balance is represented by cash balances held in a separate bank account and other net current assets.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received in the year from Police and Crime Commissioners Fund. Balance represents monies not yet spent.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year.
- **NMANDD Grant** – Grant received in prior years from Newry, Mourne and Down council for the purchase of sensory equipment. Monies expended during the previous year.
- **Other donations** – private donations for the benefit of service users received in prior years not yet spent.

15. RESTRICTED FUNDS (continued)

Autism Ventures:

- **Placement Grants** – a number of grants and donations received in prior years from various charitable trusts and donors towards the supporting of work placements at the Social Enterprises.
- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. Monies received in the year included grants from LWS Community Resilience Fund. All remaining monies spent during the year.
- **SFTA Salary Grants** – Grants received in prior year towards salary costs from Sefton Council.
- **FPC Foundation** – Grant received for a pilot alternative education provision
- **WeGrow Sundry Donations** – grants and donations received from charitable trusts and donors towards the work of the WeGrow Social Enterprise. Monies received in the year included grants from Brabners and Charles and Edna Broadhurst. All monies expended during the year.
- **LCVDS Community Impact Grant** – Grant received towards Core Costs for Social Enterprises.
- **Florence Discretionary Trust** – donated a significant grant for future developments of the current and potential future social enterprises. During the year £35k was allocated against core and capital costs for the development of the MeCycle and WeGrow enterprises with the agreement of the Trust.

Autism Spectrum Connections Cymru

- **Welsh Government One Stop Shop Grant** – Grant received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum Conditions.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

16. DESIGNATED FUNDS

Included within the unrestricted funds of the group are designated funds which are set aside by the trustees for specific projects and purposes. These funds are designated as follows:

	1 April 2023 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2024 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	(500)	-
Group Development Fund	770	-	-	-	(770)	-
Tangible Fixed Asset Fund	-	-	-	-	2,627	2,627
Peterhouse School Development Fund	365	-	33	(11)	141	528
General Fundraising Projects Fund	590	-	746	(225)	(141)	970
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	(250)	250
Peterhouse School Development Fund	574	-	-	-	-	574
Autism Initiatives (NI):						
General Fundraising Projects Fund	14	-	-	(2)	-	12
ICT/IS Strategy Fund	60	-	-	(12)	(23)	25
Capital Fund – Service Development	375	-	-	-	125	500
Capital Fund – Head Office	500	-	-	-	(500)	-
Reinstatement Fund	50	-	-	-	(25)	25
Capital Fund – Belfast Daycare	-	-	-	-	150	150
Autism Initiatives Ireland:						
Unplanned cessation of services fund	731	(27)	-	-	45	749
Leasehold re-instatement costs	68	(2)	-	-	6	72
ICT Infrastructure	71	(2)	-	-	-	69
Motor Vehicles	107	(4)	-	(77)	111	137
Respite - Residential Service	311	(11)	-	-	-	300
Resource Centre	222	(8)	-	-	-	214
Regulatory & Compliance	62	(2)	-	(31)	31	60
Cois Dara Development	-	-	-	-	128	128
General Fundraising Projects	44	(1)	-	(6)	-	37
Group designated funds	5,914	(57)	779	(364)	1,155	7,427

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

16. DESIGNATED FUNDS (continued)

	1 April 2022 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2023 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	-	500
Group Development Fund	770	-	-	-	-	770
Peterhouse School Development Fund	192	-	50	-	123	365
General Fundraising Projects Fund	772	-	420	(479)	(123)	590
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	-	500
Covid-19 Fund	500	-	-	-	(500)	-
Peterhouse School Development Fund	657	-	-	-	(83)	574
Autism Initiatives (NI):						
General Fundraising Projects Fund	10	-	-	(18)	22	14
ICT/IS Strategy Fund	50	-	-	-	10	60
Capital Fund – Service Development	350	-	-	-	25	375
Capital Fund – Head Office	400	-	-	-	100	500
Reinstatement Fund	40	-	-	-	10	50
Vehicles	25	-	-	-	(25)	-
Covid-19 Fund	70	-	-	(29)	(41)	-
Autism Initiatives Ireland:						
Covid-19 Fund	50	3	-	(32)	(21)	-
Unplanned cessation of services fund	736	46	-	-	(51)	731
Leasehold re-instatement costs	59	3	-	-	6	68
ICT Infrastructure	50	3	-	-	18	71
Motor Vehicles	100	7	-	-	-	107
Respite - Residential Service	251	16	-	-	44	311
Resource Centre	84	5	-	-	133	222
Regulatory & Compliance	42	2	-	(34)	52	62
General Fundraising Projects	-	-	-	(25)	69	44
Group designated funds	6,208	85	470	(617)	(232)	5,914

16. DESIGNATED FUNDS (continued)

Autism Initiatives Group

- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure. This fund has been reviewed and released during the year as deemed no longer required
- **Group Development Fund** – a designated fund to provide for operational and capital projects throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities. This fund has been reviewed and released during the year as the General Projects Fund is now felt sufficient to provide this support
- **Tangible fixed asset fund** - In order to accurately show the reserves tied up in fixed assets held by the charity, a designated tangible fixed asset fund has been created representing assets used operationally by the charity net of loans secured on them.
- **Peterhouse School Development Fund** – a supplementary capital fund to support the development of a new educational facility at Peterhouse School.
- **General Projects Fund** – a fund representing reserves and including unrestricted donations received as a result of public and private donations to the organisation including the ongoing annual 'Walk for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding. This fund has already enabled the organisation to commence funding a three year post within the practice support team of a Health & Wellbeing Leader and a three year post for a Social Enterprise Development Officer. The success of these posts has resulted in extension of these posts as well as the recruitment of a second Health and Wellbeing post and funding of a dedicated support worker at our Social Enterprises. In addition capital projects are in the pipeline to improve some of our day services, as well as continuing funding of One Stop Shop services in Scotland, and initiatives in Wales, Ireland & Northern Ireland.

Autism Initiatives (UK)

- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Covid-19 Fund** - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. Following recent developments, in the prior financial year this fund was no longer felt necessary and the balance was released to general funds.
- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.

Autism Initiatives (NI):

- **General Fundraising Projects Fund** – a fund representing unrestricted donations allocated to Northern Ireland from the Group's ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes implementation of a new finance system, HR onboarding system and other required IT purchases.
- **Capital Fund – Service Development** – a capital fund for the development of two new supported living services.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office. At present there are no plans to relocate head office and therefore this designation has been removed.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.

16. DESIGNATED FUNDS (continued)

- **Motor Vehicles** - fund to replace the existing motor fleet. This designation has been removed as no further replacements are currently proposed.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in Northern Ireland in line with group policy. In the prior year this fund was felt to be no longer necessary and has therefore been removed.
- **Capital Fund Belfast Daycare** – this capital fund is for the relocation and fit out of the Belfast Daycare Centre.

Autism Initiatives Ireland:

- **Covid-19 Fund** – a designated fund, ring fenced to provide for future Covid-19 responses in line with group policy. This fund is no longer felt to be necessary and has been transferred to general funds.
- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leashold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2024 are represented by :			
Tangible fixed assets	7,907	26	7,933
Current assets	20,163	2,243	22,406
Creditors: amounts falling due within one year	(6,427)	-	(6,427)
Creditors: amounts falling due after one year	(995)	-	(995)
	20,648	2,269	22,917

Fund balances at 31 March 2023 are represented by

Tangible fixed assets	7,992	36	8,028
Current Assets	19,768	2,337	22,105
Creditors: amounts falling due within one year	(5,644)	-	(5,644)
Creditors: amounts falling due after one year	(1,098)	-	(1,098)
	21,018	2,373	23,391

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS
(cont)

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000

Fund balances at 31 March 2024 are represented by :

Tangible fixed assets	3,662	-	3,662
Current assets	2,446	-	2,446
Creditors: amounts falling due within one year	(1,097)	-	(1,097)
Creditors: amounts falling due after one year	(886)	-	(886)
	4,125	-	4,125

Fund balances at 31 March 2023 are represented by:

Tangible fixed assets	3,843	-	3,843
Current assets	1,380	-	1,380
Creditors: amounts falling due within one year	(671)	-	(671)
Creditors: amounts falling due within one year	(971)	-	(971)
	3,581	-	3,581

18. SUBSIDIARY COMPANIES

- The trustees of Autism Initiatives Group control the following companies:

Autism Initiatives (UK)	A charity providing care for people in Great Britain & Isle of Man with autistic tendencies.
Autism Initiatives Northern Ireland	A charity providing care for people in Northern Ireland with autistic tendencies.
Autism Ventures	A Social Firm operating coffee shops, a cycle shop and workshop and a growing project to provide a work and training experience for people with autism spectrum condition.
Autism Spectrum Connections Cymru	A Charity established to provide services to people with autism spectrum condition in Wales.
Living Initiatives Limited	A subsidiary formed in December 2005. This company commenced trading in October 2009 providing accommodation for a person with Autism Spectrum Condition in the Isle of Man. The company has ceased trading.
Autism England Limited	A 100% dormant subsidiary of AI(UK) formed in February 2007.
Autism Initiatives England	A 100% dormant subsidiary of AI(UK) formed in January 2008
Autism Initiatives Cymru	A 100% dormant subsidiary of AI(UK) formed in December 2007
Autism Initiatives Scotland	A 100% dormant subsidiary of AI(UK) formed in January 2008

- In addition Autism Initiatives Group exerts dominant influence over the following associated company:

Autism Initiatives Ireland (formerly Autism Spectrum Disorder Initiatives Limited (ASDI Limited))	A company incorporated in Southern Ireland in February 2007, set up to provide care for people in Southern Ireland, which commenced trading in April 2008.

The above have been consolidated on a line by line basis. A summary of the individual results is shown on the following page.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

18. SUBSIDIARY COMPANIES continued

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2024 £'000	Total 2023 £'000
Income	66,060	8,145	9,774	794	487	-	85,260	76,953
Charitable Expenses	(66,725)	(8,104)	(9,881)	(794)	(487)	-	(85,991)	(76,443)
Governance	(55)	(17)	(35)	-	-	-	(107)	(144)
Exchange Rate (loss)/gain	-	-	(180)	-	-	-	(180)	273
Donation to Parent	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	(720)	24	(322)	-	-	-	(1,018)	639

The aggregate of the assets liabilities and funds was:

Assets	14,865	4,797	5,358	270	266	1	25,557	25,789
Liabilities	(4,953)	(484)	(831)	(206)	(266)	-	(6,740)	(5,954)
	9,912	4,313	4,527	64	-	1	18,817	19,835

Represented by:

Unrestricted funds								
Designated funds	824	712	1,765	-	-	-	3,301	4,933
General funds	6,832	3,588	2,762	64	-	1	13,247	12,538
Restricted funds	2,256	13	-	-	-	-	2,269	2,364
	9,912	4,313	4,527	64	-	1	18,817	19,835

Related party transactions between the above companies are excluded in the consolidated accounts per FRS 102.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2024

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
(Deficit)/Surplus for the year	(474)	630	544	(8)
Adjustments for:				
Depreciation and impairment of tangible fixed assets	546	532	259	268
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange (profit)/ loss on translation	64	(103)	-	-
Loss/(profit) on disposal of tangible fixed assets	-	3	-	-
Movements in working capital:				
(Increase)/Decrease in stock	3	(7)	-	-
(Increase)/Decrease in debtors	(940)	(1,566)	(317)	49
Decrease/(Increase) in creditors	783	2	426	(295)
Cash generated from operations	(18)	(509)	912	14

20. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

Group	At 1 April 2023	Movement	At 31 March 2024
	£'000	£'000	£'000
Cash at bank and in hand	14,873	(635)	14,238
Bank overdrafts	-	-	-
Loans falling due within one year	(106)	-	(106)
Loans falling due after more than one year	(1,098)	103	(995)
	13,669	(532)	13,137
Charitable Company			
Cash at bank and in hand	1,086	749	1,835
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(971)	85	(886)
	27	834	861

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2024 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Within one year	1,128	1,008	-	-
Between two and five years	952	1,311	-	-
Over five years	-	-	-	-
	2,080	2,319	-	-

22. CAPITAL COMMITMENTS

The group had no material capital commitments at the balance sheet date.

23. CONTINGENT LIABILITIES

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

ACKNOWLEDGEMENTS

Autism Initiatives is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

A very big thank you to all our supporters below and to many others not listed.

National Lottery Community Fund – Grants for Improving Lives
The Hodge Foundation
Highland Employability Partnership - Innovation Challenge Fund & Community Engagement Fund
National Lottery Community Fund – Cost of Living Support Fund
Lothian Buses Employees' Charities Fund
The Percy Bilton Charity
Lord Hanson Foundation
GM Morrison Foundation
The Gannochy Trust
LNER Customer & Community Investment Fund
Barrett Foundation
Motability Foundation
Safe Deposits Scotland Community Fund
Midlothian TSI – Community Mental Health & Wellbeing Fund Y3
Perth & Kinross TSI – Community Mental Health & Wellbeing Fund Y3
National Lottery Community Fund – Awards for All Scotland
Garfield Weston Foundation
The Stafford Trust
The Aberbrothock Skea Trust
The Florence Discretionary Trust
Lord Hanson Foundation
The Skelton Charity
FPC Foundation
Living Well Sefton Community Resilience Grant Round 3
The Grocers Charity
The Charles & Edna Broadhurst Trust
Welsh Government

To ask for this document in a different format, contact the address below.



autism initiatives group

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Autism Initiatives Group is a company limited by guarantee,
Registered in England no: 07120634 and a registered charity no 1170634.
Registered office: Sefton House, Bridle Road, Bootle. L30 4XR

Accounts



Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2023



Our Mission Statement

Our mission is to meet the needs of people with autism, their families and carers by providing a range of services which are personal, professional and innovative.

Our Vision Statement

Our expectation is that people with autism can learn and develop and we support this process every single day. We will create unique services for people to enable them to have ownership of their own lives and future.

Our Philosophy

Our philosophy is such that we want people to be at the centre of their service and furthermore we:-

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2023

BOARD OF TRUSTEES

B Williams	Chairperson
R Carter	
E V Slater	

COMPANY SECRETARY

A Grainger

EXECUTIVE STAFF

A Grainger	Chief Executive
K Silver	Deputy Chief Executive
T Bourke	Acting National Director – Republic of Ireland
E Slevin	National Director – Northern Ireland
C Steedman	National Director - Scotland
J Howard	Director of Finance

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

DSG
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

Chair's Statement

This financial year has proved to be another challenging one for many charitable organisations working within social care, especially set against inadequate funding and spiralling costs.

Whether as a consequence of Covid or Brexit, recruitment has been particularly difficult in many of our services, and as during Covid we have been able to rely on our brilliant staff teams to maintain both the quality of services and the positive outcomes for our beneficiaries. Development as well didn't stop during this period, the organisation grew its income by £5.6 million during this financial year.

I am pleased to report however that due to investment in systems and people, and innovative thinking and planning from our Human Resource colleagues, we saw a good improvement in the second half of this year. Further investment in employee pay and benefits, also helped ease the situation, and our HR team continues to analyse risks and trends within the sector and develop proactive strategies alongside their operational colleagues.

The way the organisation has bounced back in so many ways from Covid has been amazing, whether this has been in the development of new and innovative services, renewed training initiatives, restructure and review of senior management responsibilities, our continued thinking and development of our specialist support, this has been a privilege to witness. And of course the Board and myself are particularly interested to see and hear about the progress of the people supported, and we heard many instances during this year of the impact of our specialist service on the lives of autistic people and their families.

Our fundraising teams support to services and projects has increased this year, and we have seen great improvements in how the fundraising team have supported colleagues to access fundraising income that both enhance the lives of autistic people and their families. The Walk for Autism campaign was another successful event, the money wholly applied to projects across the UK.

The organisation continues to work within strategic aims which are reviewed yearly and this is a fantastic and collaborative piece of work led by our Deputy CEO and Director of Autism Practice, Dr Kate Silver:

Our key words for this financial year:

- Learning – we all learn all the time from everyone around us. We will be more aware of this learning and of using what we learn;
- Questioning to ensure our shared understanding, better contribution to a situation and better solutions, it's ok to not know or need to know more;
- Empower – a focus on empowering people, both people supported and staff, enabling people to have more confidence in what they know, what they are doing and what they would like to do next. We are all people together;
- 'HOW' - whenever we think about something we can think about 'the how', how will that happen, how will they know, how will they evidence etc.;
- Think ahead/keep ahead/what might happen next? A preventative approach, in every situation with everyone - people supported and colleagues;
- Flexibility – we have always thought we are flexible, now we need to be more flexible in everything;
- Investment for improvement and benefits in quality and outcomes of the support we provide, and also future savings in time and money;
- Interpreting the words used within PBS, by commissioners, within expectations of good autism practice, and understanding and using the words in the context of our work;
- Avoid ground hog day, doing the same thing without planning, change and progress can sap our energy.

AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2023

Our future Aims, building on from last year:

1. To embed our culture of collaborating, listening and a passion for learning to ensure continuous improvement of our services.
2. To be a kind, understanding and aspirational employer and support provider where our expectations are clear - a Charity where connections between people are valued, where colleagues feel confident in making a positive impact through their work, and where people feel confident in their support.
3. To ensure shared understanding and development of our autism specialism and the benefits, outcomes and costs of this.
4. To ensure good operational and practice leadership of all services and effective performance of each team.
5. To ensure that our services are sustainable, safe and socially minded.
6. To use understanding in work with all external stakeholders (commissioners, autistic people, families) to understand their needs and respond to these through development of innovative solutions to support Quality of Life and wellbeing of autistic people.

I would like to thank our brilliant Executive, Senior management and Teams, and all those people within the organisation who support people to deliver effective service and build our success and reputation as a responsive, flexible, innovative, and specialist care provider.

WILLIAMS

Brian Williams

Chair of Board of Trustees

July 2023

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles, the Charities Act 2011, the Companies Act 2006, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

'To promote the relief, personal development and education of children and persons diagnosed with an autistic spectrum condition and/or non-communicating persons with autistic tendencies.'

The Charity interprets the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations.

The vision of the Group is to:

Provide specialist services to support Autistic people to learn and develop.

Create unique services enabling people to have ownership of their own lives and futures.

The strategies employed to achieve the Group's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

Autism Initiatives Group achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives Group and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

The Group's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Group considers equal access to its services is an important issue. Autism Initiatives Group has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services regardless of gender, religious conviction, disability, ethnicity or sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives Group aims to ensure that the Charity and its subsidiaries are fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- 'One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through the Group's social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources. People with autism spectrum conditions and their families sometimes self refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education.

ACTIVITIES

To deliver its objectives the organisation provides a broad range of services, through its charitable subsidiaries, which include the following:

- Peterhouse School and FE Department for children and young people between the age of 5 and 19 years
- The Haven School in North Wales
- Outreach Support Service for Mainstream Education (OSSME)
- Supported Living Services
- 24 Hour Residential Care
- Community Resource Centres
- Day Opportunities
- Respite Care
- Advisory Services
- Community Support
- Family Support
- Supported Employment
- Training and work experience through our Social Enterprises
- 'One Stop Shops' – offering advice, information, support and social activities (free at the point of delivery)
- Community Outreach and Floating Support
- Holiday and After School Clubs in Wales (nominal sessional fees apply)

EMPLOYMENT POLICIES

The employees of Autism Initiatives Group are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of the Group have made a significant contribution to its continued success.

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its objectives. This includes employees also undertaking vocational qualifications, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

STRATEGIC REPORT

The strategic report below includes a Section 172 statement, summary of achievements and performance, a financial review, plans for future periods and a summary of principal risks and uncertainties and plans for future periods.

Section 172 statement

In accordance with Section 172 of the Companies Act 2006 each of the trustees acts in a way that he or she considers, in good faith, would most likely promote the success of the Group for the benefit of its stakeholders as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term
- interests of the Group's employees
- need to foster the Group's relationships with suppliers, customers and other key stakeholders
- impact of the Group's operations on communities and the environment
- desirability of the Group maintaining a reputation for high standards of business conduct
- need to act fairly as between stakeholders of the Group

Section 172 statement (cont.)

Autism Initiatives Group depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The Group seeks to put its service users best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the organisation. Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the organisation's vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular the Trustees consider:

Impact on employees

Autism Initiatives Group views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member's employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

Stakeholders

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

The wider community

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives Group services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS

The Autism Initiatives Group comprises, Autism Initiatives Group (AIG) and its following subsidiary charities:

- Autism Initiatives UK (inc. Autism Initiatives – Isle of Man)
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Spectrum Connections Cymru
- Autism Ventures

Some of the individual achievements and performance of the individual charities within the Group, are as follows, more detailed information can be found in the individual annual reports of each entity in the group

Autism Initiatives UK

In the first quarter of this year and with the launch of the Governments 'Living with Covid19 plan' and the easing of Covid restrictions, we saw a rise in Covid related staff absence over the last quarter. To support infection prevention and control, we continued with the organisation's Covid absence scheme, meaning that staff received full pay when absent with Covid. Following easing of restrictions in Social Care from April 1st, published in a Government document describing a renewed focus on infection prevention and control (IPC) in Adult Social Care, including all infection, not just Covid, we reviewed the IPC requirements and implemented plans to meet the new IPC requirements. This year Infection Prevention and control (IPC) audits have remained a priority of the local authorities and we have received good feedback from audits undertaken in our services.

As things have been getting back to normal contact monitoring has started to increase. We had a contact monitoring visit from Sefton Council to the Cedars Resource Centre. Feedback was very good, praising the attention to detail in our documents, the way we use the space and the meaningful personalisation of the service we provide.

"We received compliments from different stakeholders during the year, particularly in relation to our understanding of the people we support and our commitment to them. Below are examples from families given during stakeholder feedback:

We are really pleased with the support X and ourselves have been given during this very difficult time. **Staff are unfailingly polite, helpful and communicative.** They keep cheerful even when things are challenging.

Staff have **gone out of their way** to ensure we have had contact with X while keeping everyone safe.

We are **confident X is in safe hands**. Thank you for your thoughtfulness and for keeping X part of our lives. Thanks to all those that understand and "get" X traits, you are all thought of very highly."

We received more compliments from commissioners who commented on the quality and specialism of our services. We are increasingly recognised as a specialist provider whose understanding and approaches result in good outcomes for the people we support, particularly in Lancashire and Liverpool. This is leading to development of our type and range of services.

We started the process of establishing local Quality and Practice leadership to reduce dependence on a small number of people based at 'Head Office'. We are also having regular meetings to ensure that the Assistant Directors start well in their new role and work to agreed priorities. These changes were welcomed by everyone.

Retention remains a priority and practices have been reviewed to establish a retention strategy which focuses on encouraging staff who are leaving the organisation to provide feedback. The Leaver Questionnaire has been reviewed and updated to capture as much information as possible. The questionnaire is undertaken by either the Business Development Managers or HR Advisers and is an opportunity to obtain vital information on why staff choose to leave Autism Initiatives. Feedback is discussed at HR BP meetings with Area Managers and also in the HR & Recruitment Strategy meetings.

As part of our review of recruitment processes we have included feedback from people supported, for example:

'I am currently employed by Autism Initiatives as an Additional Interview Co-ordinator I have also been supported within a supported living setting by Autism Initiatives for over 13 years. My role initially developed from me taking an interest in the recruitment process and attending some of the recruitment days and taking a minimal part in the new employee interview process on a voluntary basis.'

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

I found my views on the recruitment process were listened too and adaptations have been made as a result of ongoing feedback I have provided to make the recruitment process focus not only on Autism as a condition and the legal side of support work such as safeguarding but also on person specific needs for each individual and service so that the way a person uses communication, their ability to cope with specific needs for each person and service, and to include a focus on what is most important to each individual within a service is all taken into account when placing a new support worker into a service.

I have worked directly with Service managers to compile recruitment data sheets which have recently evolved from one that just looked at behavioural needs, personal care needs and hobbies & interests to a new format that looks at the size of a service, behavioural needs and sensory needs, personal care needs in greater depth such as hands on support and non-contact personal care e.g., prompting and oversight. Instead of just listing hobbies and interests I asked the managers what was most important to the people they support to ensure those fundamental needs are met in the best way possible. The most important addition has been the addition of a section focusing on the way people who are supported communicate to ensure they get the best from the people that support them. I am always aware that I need to be respectful of a person's privacy and pride myself on maintaining GDPR.

I attend all the local area recruitment events and feel I can tell potential employees how their role impacts people like me and others on the Autistic spectrum and what a benefit that support has made to my life.

I am involved in the interviewing process on a weekly basis, and I will focus my questions on service and person specific needs and consult with managers after the interview to decide which people best fit the needs of those that we support.

Recently another person supported wanted to get involved in recruiting their own staff and I met this person and was able to talk with them about the interviewing process. They then sat in on some interviews and posed their own question about something that was important to them. Since that first event I met up with that person again and we went into greater depth over the entire interview questions and process, and I explained why we ask what we ask and what answers we are looking for. This person has since gone on to do their own recruitment for their own staff alongside service managers which not only has given them an immediate opportunity to express in their words what is important to themselves but also it has given them an important first introduction to potential staff to start the process of building up trust and a working relationship.'

During our monthly risk and strategy meeting this year, we have recognised that our electronic data management and reporting systems continue to be an area of weakness for us and we have work in progress in response to this, but we anticipate that further resources will be needed.

While recruitment remains significantly improved, retention remains an area of concern for us and we have a number of measures in place to support retention.

We have enjoyed our useful discussions in our monthly SMT meetings where one person leads a review of our Aims relating to their area of responsibility. For example, in September we reviewed learning from Safeguarding alerts and agreed a number of actions to strengthen our safeguarding learning and practices. Using data as a 'tool for learning' is one of our aims in several areas of our work.

We further revised the induction process, three established Managers and three new Managers with new starters have trialled the new induction programme and feedback informed the final review and development of training. Staff engagement has been added to the Induction Support for Managers Workshop where managers are encouraged to share ideas on how best to engage staff on their first day and keep them engaged throughout their induction period.

We have made good progress with the development of our Learning and Development (L and D) database with the support of the IT consultant. Members of L and D and the Area Manager team have been working together in a focus group resulting in feedback and suggestions from individual AMs and feedback via the SMT regarding changes required to current reports from the L and D database.

We delivered a session to the SMT on how to listen in order that staff feel listened to, to support their feeling of value and problem solving and so support retention. This was a very successful session which has already enabled people to make changes to their approaches to listening. Further sessions are planned.

In August, 6 people will be completing the Sign along one day Foundation fast track course and a 4 day tutor training course.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Autism Initiatives have been working in collaboration with a local charity called The Feel Good Factory. This charity provides support to local partners in the delivery of healthy eating sessions. They also have access to a community garden site leased to them by the local authority.

Following a meeting between AI and The Feel Good Factory it was agreed that the people we support could access this garden space. It was agreed that there would be designated areas for AI staff and people supported, shared areas to support with social interaction, encouraging people to get involved with projects and a potential to develop enterprising activities for those accessing resource centres. Access to the garden is also flexible and creates further opportunity for those who don't have a garden and may benefit from the space provided.

Autism Initiatives continue to work with the Feel Good Factory and in collaboration with Southport college have been offered an opportunity to access a foundation course on healthy eating. There is an opportunity for people to continue onto a qualification.

Prior to this offer we piloted two sessions within The Cedars to determine how the people we support could benefit from this. The sessions were led by the Feel Good Factory and staff from A Great Little Place (Autism Initiatives local social enterprise). The initiative provided simple yet effective food preparation and cooking workshops to enable people supported and staff to learn new kitchen skills and utilise these in their everyday lives.

Outcomes generated for the people we support included:

- Supporting good physical health as well as mental health.
- Supporting side by side working with autistic people, providing a therapeutic space of sensory stimulation.
- Providing opportunity to connect people and nature.
- Sense of achievement in growing something from seed and putting food on the table and being able to say "I grew that".
- Inclusion locally to community events including fundraising opportunities.
- Bring closer to their local community and community groups, providing local opportunities and events.
- Engage in structured activities they enjoy.
- Supports learning of new skills that will have a positive benefit and experiences on their lifestyle.

Working in collaboration with Liverpool County Football Association, Autism Initiatives was eligible for a start-up grant of £500 and 20 weeks of funding for the football sessions. The objective was to set up and sustain weekly football session in the Liverpool area for autistic people. Autism Initiatives committed further funding to provide 52 weeks of football sessions and funding for an activity and engagement lead to complete a formal qualification (level one football coaching). Both people we support with an interest in football and their support staff attend weekly sessions in a local football facility.

- The people we support have benefitted physically, mentally and socially through attending sessions and is now the highlight of the week for some of the people we support.
- Promote and engage in social experiences.
- Socialising and making new friends.
- Engaged in structured activities they enjoy.
- Enhanced health and well-being, confidence and self-esteem.
- Increased weekly physical activity.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

- The success of the weekly sessions has also provided further opportunities such as; attending a LFC Anfield tour and working with the Blackpool region who also have weekly football sessions in place.

The LFC tour gave an opportunity to people we support who attend weekly football sessions within AI to attend a professional football stadium, some for the first time. The LFC tour helped to further connect both AI and the local community through partnership work keeping the PWS connected to football and the local community, and to continue engaging in weekly football sessions.

The stadium tour included all key areas that fans wish to visit such as press room, dressing rooms, the famous 'This is Anfield' sign, Managerial Dugout and The Kop Stand. The group also had access to The LFC Story, a museum which is showcasing LFCs newest exhibition: The Boot Room: The Epic Story of Jürgen Klopp's Dream Team.

Feedback from a parent:

"After the recent trips out AD (PWS) has taken part in, we thought that you and the team would like to know how much AD has enjoyed these days and how they have had an effect on him and us. AD has been attending The Cedars for over 3yrs now and in that time he's not wanted or attempted to venture outside the building. AD has always felt safer in his own little "bubble. AD began to play football in the garden at the centre. This is an achievement in itself, this has continued but to a different level. The next "mind blowing" event was AD going on a day trip to Anfield, holy ground, the pilgrimage for all Liverpool fans. AD, if you haven't guessed is the number one fan. Again he continually made comments about the trip. For us, and AD brother and sister these are amazing events that have had huge benefits for AD. He's recalling the day, telling us what he's done, who he's been with and what he's done. It's fabulous to hear him speak, to see him smiling and more importantly he seems to have gained a bit more confidence, that it's OK to go outside and that he's safe outside with the people he knows, that he can have fun doing the things he likes best, football!!!!".

On the 14th January, both the regions of Liverpool and Blackpool came together to enjoy a friendly and social football match.

The 14th January saw Liverpool host Blackpool in a friendly game of football and then going on to attend the Tranmere Rovers football game against Walsall afterwards.

This was then reciprocated by Blackpool on the 18th April, as Blackpool hosted a friendly football match before both sides attended the AFC Fylde v Leamington football match.

Local Groups were also set up for people supported by our Health and Wellbeing Lead (this post has been funded for 3 years using Walk for Autism Monies), for example in Blackpool, we also set up football Sessions – Running every Friday 13:30 – 15:30 at Stanley park and open to all people supported who wish to attend.

The session involves 30 Minutes of warm ups and training followed by a match against another group of people who they have connected with whilst attending the sessions, the match will normally last around 45 – 60 minutes followed by a warm down session and shooting drills. This group has incorporated People supported from different supported living settings, creating new friendships and connections across our services.

Coffee Mornings – Weekly Coffee mornings were also established to take place at The Solaris Centre, where people from multiple supported living settings across Autism Initiatives can get together and spend time with people to make new friendships and connections they may have not had the opportunity to meet. Any People we support who have a keen interest in baking are encouraged to come along with food they have baked in the hope of giving the People supported ownership of the session in a different way.

Gaming Sessions – Autism Initiatives has recently purchased an X Box series 5, Nintendo switch, a 100 inch projector and a variety of different games, this weekly session was set up as a lot of People we support enjoy gaming which allows an opportunity to bring together People supported who otherwise may never have met, boosting the People supported social interaction and friendships with likeminded individuals. These sessions have been popular with a lot of the People we support across the area and have already been successful in People we support making friendships which go beyond the Gaming session.

Our Health and Wellbeing lead has now started to take these sessions to various supported living settings in order to generate more interest, as some people we support would enjoy the session but may become anxious to attend sessions at The Solaris.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Quiz Nights – A Monthly Quiz night was set up at The Solaris Centre, The quiz nights feature a number of different rounds and topics handpicked by the People supported who attend. Rounds so far have included, Sci- Fi, Gaming, Cristiano Ronaldo and Star Trek amongst others, again this has been a great opportunity to boost social interactions.

Local Walking Groups – Autism Initiatives developed weekly local walking groups for all people we support across all services, these sessions are currently taking place around Stanley Park such as Marton Mere and The De Vere walking paths. Outcomes for the PWS focused on through the health and well-being lead role are based around the five ways to well-being which include;

- Connections
- Physical activity
- Giving back
- Learn new skills
- Mindfulness

This year we also presented to Blackpool commissioners regarding a particular piece of work:

A person we support has fulfilled a lifelong dream of learning how to fly. The person supported has currently had three flying lessons with further lessons booked and his instructors have said that he is doing very well and is quite the natural and picking up instructions very quickly. The person supported has invested in air charts and check lists which is official reading material to help him achieve the goal of obtaining a pilot license. The owners of the flying school requested and was granted permission by the person we support to take some photos for use on their official Facebook page which he was happy to oblige.

The person we support had the following to say - "I have wanted to do flying lessons for a very long time, to be more specific, I have wanted to do them since I was 6. This is when I went on my first flight with TUI to the Canary islands in Spain. I loved the experience of flying and immediately thought how much I would like to fly a plane. Before being supported by AI, I didn't get any encouragement to do the things that I wanted to do, especially flying lessons. This is because my previous staff team had very little confidence in my ability and didn't want to be in an aircraft, if I was in control. However the Staff team I have had since being with Autism Initiatives have been very supportive and helpful making it easier for me to achieving my goals, such as starting Flying lessons.

Since starting my flying lessons I have been much happier in general, but it has also given me more confidence allowing me to interact more with others as well as being more open to potential changes in life. Since being with Autism Initiatives I have noticed a massive reduction in restrictions. This new found freedom, paired with my new, supportive staff team has enabled me to achieve goals that would have been extremely hard/impossible with previous carers. Because of this my Quality of life has improved drastically. I look forward to seeing what else I can achieve with the support of Autism Initiatives".

Other examples of our achievements for beneficiaries include:

Twelve months ago, Autism Initiatives began supporting A. who was new to supported living and was finding it difficult to adjust. The person presented many behaviours that put them at risk and had little meaningful connection within their life. A. really enjoyed drawing however was very worried about sharing their work. Like many aspects of A's life, they lacked confidence in their ability. The team built on this and wanted to increase the persons connections, self-esteem and confidence, and identified that through the persons passion for drawing, it was possible to build upon the key elements of the persons support. As more time was spent with the person, it was found that each picture had a great story behind it. The person seemed to want to share their drawings and stories but was worried about peoples reaction. Through this, a 'safe space' was established where the person would be able to express their interest with like-minded people. Following this, another person we support with similar interests was identified to join the group.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

B. lived and is supported in another one of AI's services. B really enjoys creative writing and poetry. This person really enjoyed sharing their work but was often apprehensive, worrying about negative reactions to their work. It was identified that both these people could be helpful to each other. It was discussed that bringing these two people together would be the perfect opportunity to grow the 'safe space' project. The idea of bringing them together to share their work was discussed with both people. Bravely, they agreed to try. On the first session, both people were very quiet and it took all the skill from the staff member to start conversation. Through this, both people began to share the work they had brought with them. The reaction was positive and interactive from both people supported. Both people felt valued and enjoyed sharing their art and experiences. Immediately, the team saw A. purchasing new pencils, new note pads, paints and various other tools to indulge their creative skills. B. reported the motivation to do new pieces of work, something they had not explored for years.

As the project moved forward, the group was self-named 'The Creative Group'. The group felt this broad title best incorporated their wide range of creative skills.

Since the group has begun, the following outcomes have been achieved;

- Increased connections for PWS
- Increased confidence and self-esteem in themselves and their work
- A is now due to start a fine art course at college
- B has started a paid role at a local theatre
- Liaising with marketing department, utilising AI social media platform.
- A's engagement in risk taking behaviour has significantly decreased

In January of 2023 we were introduced to 'at home safari' at Mere Brow Community Resource Centre. There have been huge progressions in the research surrounding the link between animal-assisted therapies and positive correlations in people's mental health and well-being. This is in keeping with AI's Strategic Aims which refers specifically to the work we can do as a charity to better support the mental health and well-being of the people we support and staff. At home safari provided details of the services they offer and a meeting was arranged with the At Home Safari team and managers from the West Lancashire services.

The first session was very well received by people supported in attendance and lasted for an hour. After the initial session a meeting was put in place with At Home Safari to gather feedback and to ascertain whether any changes needed to be made to how we structured the sessions. At Home Safari suggested breaking up the sessions into two half hour sessions. This was due to the high uptake of the invite, breaking the sessions down would mean that we could reduce numbers in the groups attending, ensuring that they were able to gain a positive experience from the activity.

A further six, half hour sessions were delivered over the following weeks, with feedback being positive. Particularly for one person supported who had previously had access to the site therapy dog. Historically, it was always very clear that this person benefited from being around animals. They often had a calming effect on her, when an animal was present the PWS would sit and interact with the animal by handling them or petting them and would engage in this for much longer than she would engage with other activities. Different animals were brought to each of the sessions and this included some insects.

Since the sessions ended the person supported mentioned above has been to a variety of different petting zoos in both the local and wider community. This has been incorporated into her activity plan and she appears to look forward to the activity, always choosing it in favour of any other activities that are offered. This person has also been accessing a horse-riding stable for people with disabilities for approximately 18 months. Staff have observed visible excitement and happiness from the person when in the presence of animals and the at home safari gave her and her peers the opportunity to experience and learn about different animals.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Outcomes of Project:

- Increased health and well-being and physical activity
- Increased confidence and self-esteem
- Increased social activity, in addition to social activity amongst other PWS in services.
- Increase of community support, PWS utilising more community initiatives following the project.

New Services Opened in the Year

Throughout this financial year, we have continued to receive referrals for our services as a result of good working relationships with commissioners and through completion of bids. We discussed requirements with commissioners and planned different types of service, including 'intensive respite' in Liverpool, flexible outreach services aimed to support young people to avoid admission to psychiatric inpatient services, assessment services and specialist outreach services requiring greater clinical supervisions.

Liverpool and Blackpool remained our areas of greatest development, but this year has also seen recent meetings with commissioners in Lancashire and Sefton resulting in further referrals to us. We closed one of our children's homes last year and Sefton commissioned a supported living service for young adults, after extensive refurbishment, this was achieved by the end of the financial year.

We have continued to grow in numbers and types of services. We now have 127 services either open, or planned to open very soon and we recognised that in order to support continued future development, we required a review of our management structure. We know the value of strong local leadership and of personalisation of support to local area teams, particularly in relation to staff engagement and to retention, and we know that this is also valued by local commissioners. Therefore, in December we appointed three Assistant Directors to join our leadership team. They will oversee the Lancashire/Blackpool, Sefton/Liverpool/Wirral and Warrington/St Helens/Trafford/Tameside areas. We have also appointed new members to the Area Manager team, most of whom were previously 'Developmental Area Managers', meaning that they were well prepared for their new role.

In Southport we had a children's home. Working in collaboration with key stakeholders, commissioners and the regulators the accommodation was deregistered and designed to meet the individual needs of the people referred. Reconfiguration included thinking about the space and how this could be used differently. The plan was to enable the tenants to have space to themselves and space to connect on their terms. Self-contained areas were allocated to each tenant including installation of a bespoke wet room for one individual. Two of the young people residing within the children's home remained through transition into adulthood. Planning and renovations were funded by Autism Initiatives. In Liverpool we adapted a bungalow to create a single tenancy supported living.

New properties were also purchased in partnership with HALO housing association. The properties comprise two bungalows with two bedrooms in each and designed for two tenants in each property. One of the bungalows was purchased for a person we support whose needs had drastically changed following a significant decline in her mobility and health and therefore required level access accommodation. The person had remained an inpatient at the local hospital on a delayed discharge. Following multidisciplinary meetings, it was deemed in the persons best interest to continue to be supported by Autism Initiatives who were the preferred provider. Following these meeting it was agreed that one of the bungalows would be converted to a single tenancy and would be adapted to meet the needs of the person. To ensure a smooth transition from hospital to her new home, a detailed transition plan was implemented and supported by the practice support team.

In Sefton we adapted another bungalow for shared supported living. This development consisted of a fully accessible bungalow designed and adapted with Assured Living. This property was specifically designed to meet the needs of the two people supported who were referred by Sefton Complex Care Team. Both persons have physical disabilities, both of who rely on wheelchair usage to live a fulfilled and healthy life. The bungalow was designed in consultation and collaboration with the people supported and key stakeholders. Autism Initiatives Practice Support Team, Health and Safety, Learning and development, were all involved in this project as with all new projects. Both individuals successfully transitioned into their new home.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Use of Fundraising

The fundraising team were provided with an opportunity to apply to the Motability Foundation to provide transport to geographical areas in need of additional transport. In discussion with the SMT, the fundraising team discussed areas of need with feedback indicating additional transport would be beneficial to the people we support in a number of locations. Following a substantial bid to the Motability Foundation, four 7 seater minibuses and a Motability car were able to be purchased.

These vehicles are now utilised regularly in; Liverpool, Blackpool, Middlesbrough and two at Peterhouse school, providing opportunity to access the community and live a better quality of life.

Measurable outcomes achieved through use of the funded 7 seater in Blackpool:

Blackpool – 25 autistic children in Blackpool have increased access to new people and community places.

Blackpool – 35 autistic adults in Blackpool have improved health & wellbeing and increased choice and control over community access.

Visits – groups meeting at the Solaris centre, 161 Bristol & The Studios, medical appointments, football matches, Lake District, Fleetwood Willow Garden.

Plus – Shopping & Supermarkets & tailing people as they get used to public transport, picking up from the bus stop.

Measurable outcomes achieved through use of the funded 7 seater in Liverpool:

Liverpool – 20 families / children overcome poor transport access.

Liverpool – 35 adults have access to new people and places.

Visits – MANNA Hydro Therapy, Twinkle House, Wheels for All, Brockholes nature Reserve, West Kirkby Marina, Wepre Park Deeside, Rivington Pike, SPACE in Preston, shopping centres, supermarkets.

Plus – Shopping centres & supermarkets.

Measurable outcomes achieved through use of the funded 7 seater in Teesside:

Teesside – 8 autistic children / families overcome poor transport access.

Teesside – 8 autistic adults have improved health & wellbeing.

Visits – Beamish, Redcar and Ropner, Preston, Whnyard, Hardwick, Ingleby Barwick & John Whitehead Park, Clip n Climb at the Forum, Dorman Museum, Billingham Ice Skating, Ragworth.

Plus - shopping centres, supermarkets.

Measurable outcomes achieved through use of the funded 7 seater & 5 seater at Peterhouse:

Southport – 70 autistic children have increased access to community education.

Southport – 12 autistic children have access to flexible education.

Visits – Atkinson, Sefton Parish Church, Rufford Old Hall, Little Theatre, Cinema, Martin Mere, Marshside, Sefton Coastal Path, Red Squirrels at Formby, Sandhills Nature Reserve, Team Sports activities, Tenpin Southport, Farmer Ted's, Air Show, World Fireworks.

Plus – Social enterprise placements, Shops & Supermarkets & Flexible Education home visits.

Future Plans

A date has been arranged for the team and staff to attend AFC Fylde for a training session, AFC Fylde have also offered one of their trainers to work with the people supported. Our leads on this are discussing plans with the trainer to understand the people we work with to ensure the session will make sense for the people we support and give them the best experience. AFC Fylde have also been kind enough to provide food on the day for all the people attending.

Chapel Court is a building consisting of nine apartments. Chapel Court was developed following consultation with local commissioners who identified a shortfall in apartments within the Liverpool area. This is a new development opened this year, with one person due to move in and others in the referral process with moving in dates imminent.

Apartments have been developed in line with the market position statement of people sharing buildings whilst also providing individual spaces for people to live independently. People identified will be younger adults who will be supported to transition from school and home life to independent living.

In Liverpool, in the Caldway Drive area a new intensive short breaks service will be established due to open in December 2023. This will be a preventative short breaks service for autistic adults who present with significant risk to themselves and/or others. This service is designed to prevent a hospital admission, or at risk of placement breakdown for those residing in the North West.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

The development will have level access throughout with individual private garden spaces to utilise, individual entrance and exits and close to local transport links in the Liverpool area. Autism Initiatives are working in collaboration with Liverpool city region commissioners, Transformation of Care Team and Merseycare.

Along with providing a preventative short breaks service for autistic people Autism Initiatives are also committed to ensuring that we include green initiatives in new developments this includes sustainable designs, focusing on materials, transport, water and waste. The service will utilise durable energy efficient building materials concentrating on insulation, air quality and temperature which will have a positive effect on lighting, heating and mobility.

The team are committed to strong partnership work with commissioners to provide a range of bespoke services to autistic people, which will see further development of supported living services developed alongside the people we support and our housing partners.

Further innovative work will continue in our education services and social enterprise, offering vocational experiences and learning opportunities across a range of environments.

Autism Initiatives are also committed to the development of its current school, Peterhouse, which will see either substantial refurbishment or the building of a new school on a different site.

Scotland

During the year, as with many other social care organisations we experienced significant challenges to staff recruitment. We invested in increasing our Recruitment team, to ensure we were more responsive and our processes take the shortest amount of time to on-board people. We also increased our efforts to recruit in different ways – via Social Media; through the AI website; information leaflets in local Community Centres and Libraries; events within our premises and through word of mouth.

We continued to have positive relationships with Commissioners – from areas we are currently working in, but also from areas out with. They have sought advice on service delivery, or wanted to know more about what we deliver as part of their Strategic Planning. We are viewed as a trusted provider, and there is a desire for us to develop further across areas.

We are working with one hospital in particular in order to help the future transition of one of their patients – our Concierge Model would be helpful to many in a delayed discharge position.

We continued to offer a wide range of services to meet the very individualised needs of autistic people. Our One Stop Shops continued to grow and expand the range of services they offered. In 2022-23 we had 5,870 people using these services – Number 6 – 4,202; Highland – 925; Tayside – 743.

Our Diagnostic service continued to grow and expand into new areas – in 2022-23 we received 743 referrals for autism assessment.

We continued to support CAMHS referrals for 16-18yr olds, and increased our delivery of this service.

With Scottish Government funding, we delivered a hugely successful National Post Diagnostic service. This was a remote eight-session programme to support those with a diagnosis of autism.

We have a wide range of training offered to staff. Annual Training Needs Analysis takes place. In addition to mandatory training we have a suite of training, which aims to increase people's knowledge and understanding of autism. In addition to training our staff, we also deliver training to some external agencies – including the Scottish Procurator Fiscal Department. Feedback on this training has been excellent, with positive evaluations being given - "Your sessions are changing lives..." Procurator Fiscal Depute.

Training Forums have been provided for all trainers to attend and learn skills in the delivery of training sessions and workshops. It's a forum which provides support to the trainers and promotes a cohesive team. 55 staff were undertaking SQA qualifications in this time period - SVQ 3, SVQ 4, PDAs.

We provided new 24-hr Housing Support and Care-at-Home services to three people who moved out of a shared living settings into their own, single-tenancy properties.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

We re-modelled a shared living service, to reduce the numbers of tenants, to improve the sensory and social environment for those living there.

We have been delighted by the response to the Walk for Autism Campaign. This has provided our Scotland One Stop Shops with essential funds to continue providing the widest range of Post-Diagnostic services across Scotland.

Our University Team have provided some wonderful support services to autistic people undertaking University and College courses. The teams approach varies dependant on the need of the student and ranges from 'light touch' - checking in with students on a weekly basis; being the conduit between the student and the University; study support; supporting the student at lectures; helping them with social communication; managing relationships to managing student life, in general. A number of students have successfully graduated this year.

We also developed a Young Persons Service – 16yrs-24yrs, and developed a Young Person's Late Diagnosis Groups, alongside groups for gender minority people.

An emergency situation occurred in a property we rented from a Housing Association - there was a carbon monoxide leak. Four people we supported had to be supported to move out of their home overnight – shortly before Christmas and in freezing temperatures. This was a fabulous example of everyone working together – families; people we support and staff, to make this period of time as positive and as stress-free as it could be.

Some examples of the support we have provided and the impact of this:

A. is 34 years old and was referred for an autism assessment after she was signed off from work with stress and anxiety. Due to watching a TV programme and reading blogs by autistic women, she felt that she might be autistic – a lot of what was being said, resonated with her.

She met with one of our assessment team on four occasions to talk about her experiences throughout her life – what was difficult for her, and her social relationships and how she managed at work. This was a very therapeutic process for A as she was able to talk about things she never had before, as she felt safe and listened to.

"The staff understood me and helped me express things I'm not keen to say out loud. Even before the diagnosis you did help me think about myself differently, in a more positive way".

Following her diagnosis A. participated in a Late Diagnosis group (LDG) and was able to learn more about her diagnosis and learn more about herself. A described that she now has a better understanding of what she needs and how to balance her health and employment and has been able to successfully return to work.

A reported that her confidence has greatly improved and she found the information she learned through both the diagnosis and her attendance at the late diagnosis group have helped her relationships with friends and family. She no longer feels guilty or ashamed if she has to take time for herself. Even when people visit her home she might have to take herself off to her bedroom for five minutes to be alone and recharge. Having the diagnosis has enabled her to explain to those around her why she needs this time and she no longer worries about being perceived as rude.

"It's such a relief to have a diagnosis".

Personal Outcomes:

Self-understanding, self-compassion

The ability to explain herself to others

Improved mental health and wellbeing

Return to work

Increased finances – due to returning to work

Improvement in personal relationships

Reduce social isolation

Support for self-management of long- term condition

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

J started receiving 24-hr support from Autism Initiatives following the closure of the long-stay hospital he had lived in for several decades. He coped with the move to his new home in the community well and benefited from the reduced amount of people he had to live with – from about 25 to four other people. He benefited from 1:1 support and was able to do what he wanted, when he wanted, due to his new environment being less restrictive than the institution he previously lived in. J's quality of life markedly improved over the time he spent living in the Autism Initiatives' supported living. However, as he got older he showed signs of increased anxiety relating to being around other tenants, and the noisy and busy environment – the sensory environment and the social environment was no longer meeting his needs. Behaviours of concern were increasing, and J.'s unhappiness with his living situation was also having a negative impact on the people he shared his home with.

When J. went on holiday with staff, he appeared less anxious and was more communicative and appeared 'happy'. As a team, we felt that the next stage in his life should be to live on his own – still with 24-hr support from AI staff. We consulted with J, and his guardian and everyone thought it was a great idea for him to move to a different property on his own. This was with some trepidation, as he'd lived with others for over 50yrs.

J. and his staff team worked on a transition plan, which his family were involved in writing and we supported J. with his first visit to his new house. Although he had seen photos of it, nothing could fully prepare him for his first visit. It was a huge success – J. decided he wanted to move in there and then. J. successfully and smoothly moved into his new home. He has control over who comes into his house, and he is able to have time on his own when he wants it. He no longer has to have a member of staff wherever he goes in his house. There are communal areas where he can meet with old friends and socialise with new friends in this Community Cluster service. His levels of anxiety have decreased and his family are delighted by the move. J. asked staff, 'Why do I deserve this'? when shown his new home for the first time – 'Because you do' was the answer.

Personal Outcomes:

Decreased anxiety

Increased autonomy

Decreased restrictions

Increased quality of life

B is 54 and was referred to Autism Initiatives for autism assessment, having been absent from work for 18 months due to mental health difficulties. He has experienced significant periods of 'burn-out' throughout his life – worsening as he got older, and culminating in two failed suicide attempts.

The data gathering process allowed B to discuss areas of his life that had been difficult for him. He commented that he'd never been able to do this before, and that the mental health professionals he had seen over the years, had focused on depression, and hadn't looked at how he had been throughout his life.

"I was made to feel at ease by staff and felt really listened to. I felt it was an understanding environment and felt very supported throughout the process".

After diagnosis, B attended our late diagnosis group, and had 1-1 sessions to discuss employment and reasonable adjustments with the No 6 Employment Co-ordinator. When considering the physical/sensory environment of his workplace, B came to the conclusion that this was not a good fit for him, and was contributing to his poor mental health. No 6 supported B to resign, and to successfully claim ESA and PIP in order to ease the financial burden of not working. This gave B time to consider his options and to use Number 6's Peer groups and 1-1 sessions to improve his mental health.

We then discussed employment again, and B. has changed career and is now working in academia - in an environment that works well for him. His mental health has significantly improved and he feels very hopeful about the future. He attends some of our activity and interest groups and knows that he can get 1:1 support whenever he needs it.

"I kept thinking that I must be the odd one out who has something that no one else can relate to. I can't believe how much my life has changed since coming to No 6. I daren't imagine how different things would have been if I hadn't received my diagnosis".

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Personal Outcomes:

Improved mental health

Decreased risk of suicide

Happiness

New career

A safety-net of post diagnostic services

Future Plans

In 2023/24 we aim to develop a further Community Cluster in the North of Edinburgh – the site is currently under development. This service would be for autistic people with mixed needs and varying levels of support.

Increased, and ongoing, delivery of our assessment service in the areas we are currently delivery it.

Expansion of our diagnostic service into new areas within Scotland. This is only possible due to the expertise, knowledge and training of our staff.

Deliver more National projects, which ensure our specialist services are accessible to any autistic person living in Scotland, irrespective of post code.

The further development of social activities in our older autistic people service. The communal areas – roof terrace, sun room and dining room, allows for various groups to be offered to those who reside in flats within this Community Cluster Service. These include - Coffee mornings; cinema nights; dance classes; gardening groups; arts and crafts groups. Through consultation with autistic people, we recognised that opportunities to connect with others - who are not staff, is extremely important. This Service offers the benefits for individual and community living under one larger roof.

Isle of man

Autism Initiatives services on the Island have continued to grow and flourish, and we continue to work closely with autistic people, their families and the Department of Health and Social Care to develop our specialist service.

Due to an increase in our services In line with how the services operate we extended our senior management to include a Deputy Head of Service, who has responsibility for all operational matters. It is pleasing to note this was from one of our existing area managers and one of our longest-serving and most experienced staff members.

As with our colleagues across Autism Initiatives, retention of staff post-Covid has proven to be a serious challenge on the Island regrettably. To address this issue we have worked very closely with our managers and team to ensure that staff retention is everyone's responsibility and not seen as something for senior managers to deal with in isolation. In line with our Aims, we are committed to the health and well-being of our staff and continue seeking ways to engage with our staff to capture their ideas and thoughts to contribute to the ongoing review of our services. A good example of this is our commitment to staff surveys every two years, for which the response rate is extremely high.

We have also tried to be responsive to the lack of those applying to Social Care roles by working closely with our marketing department to strengthen our recruitment process through the use of social media, featuring pictures and comments from current staff members.

The 2022 Isle of Man Government Plan includes growing the working population on the island by a further 20,000 people by 2030. As a commitment to this, we have explored the option of recruiting qualified staff from off-island, which also includes people who have a Health and Social Care background outside of the UK. This has proven to be a very successful strategy and we have sufficient recruitment to not only fill all of our vacancies, but to enable us to expand our service provision and include several more referrals into 2024.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Achievements and Performance

Our Ready to Work program has continued to flourish and this has been praised by our Social work manager and separately the Head of the Isle of Man Governments Disabilities Employment Team. The model we use has built on the successes we made using the ASDAN model. Whilst this was more of a classroom-based approach, we have now moved to more community-based support. This has reaped many rewards and seen people who have been out of employment for some time settle back into full and part-time paid work, and people finding their first employment opportunities. In addition, we have also secured several voluntary positions with employers.

Whilst the risk of community transmissions of Coronavirus on the island has massively reduced, the risk of contracting Coronavirus remains a threat. We were fortunate to support all of our residents in successfully obtaining their vaccinations and their boosters. There was also 100% take up from our staff on receiving vaccinations.

For some beneficiaries we support in our Resource Centre, Supported Living and in our Outreach Team, the impact of the news around Russia's invasion of Ukraine and the atrocities that were taking place caused some anxiety. As a result, we introduced some easy-to-read documents and strategies around the role of the press and the support we can provide should they feel uneasy or at risk. This was received favourably by the people we support and their parents who had seen similar anxiety in their children.

As part of our ongoing commitment to support those who access our services to take part in the Duke of Edinburgh Awards scheme, we have this year successfully supported one of our residents to achieve their Gold certificate.

Whilst travelling off-island can be an extremely enjoyable and exciting experience, we are mindful that for some of the people we support, travelling by boat or aircraft can present challenges. It is therefore commendable that post-Covid we have been able to facilitate a number of off-island holidays, including day trips, for the people we support.

As part of our commitment to added value, we have successfully developed a signposting service for people who are struggling with their autism, those who want a diagnosis and those that require additional support to help them live independently or to seek employment. Through this scheme we have enlisted several partner agencies across government, such as GPs, schools, colleges and CAMHS together with Mental Health Services. Several of these referrals have resulted in the government departments commissioning additional work from us, which has been very positive for the autistic community on the Island.

The Isle of Man Department of Health and Social Care is in the process of producing its first Autism Strategy and the islands Head of Service has consulted with the Department to help appraise them of the needs of the autistic community on-island.

The Head of Service has also been an active participant in helping shape the Government's 'Autism Pathway' being developed on the Island.

A parent carer survey took place during this last year concerning the people we support across our residential services, our Outreach, Resource Centre and Supported Living services. The response rate was excellent and their comments were extremely positive to our provision of safe services, our commitment to communication and the outcomes we were achieving for the people we support. The survey was followed up by a couple of public meetings to share first-hand the findings of the surveys and how we intend to use the feedback as part of ongoing development.

External inspections of our services which included CQC being invited to the island to visit all residential, Outreach and Supported Living services. It was pleasing that most services received 100% in inspections without recommendations or requirements. This was commented upon by our commissioners who were extremely pleased with the high standards we had set in place.

This was followed up by an Independent review of island Day Centres - again commissioned by The Department of Health and Social Care. Whilst we are awaiting the final report, our commissioners have seen the findings and we have again received favourable feedback from them.

Future Plans

The development of our Resource Centre. Whilst under the current tender we are commissioned to provide a traditional Day Centre, we are keen to be able to offer our commissioners and the people we support a much more innovative, professional and flexible service that is equipped to meet the modern day needs of people who access our services. As a result, we have completed a Development Plan for our Resource Centre at Nunnery Howe to ensure that we continue to build on our successes and grow as a service. We are fortunate to have already secured funds to enable us to refit our 'Polly' Tunnel and develop additional rooms for ceramics and woodworking.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

We are continuing to work in collaboration with several government departments (i.e.: Health and Education) and are looking to expand our Signposting Service even further. This is intending to create a listening service for teenagers in secondary school with a diagnosis of Autism. This will hopefully be linked with the Isle of Man Youth Service, schools, CAMHS and the Department's Educational Psychologists. The service will be designed to offer young people support in helping them understand and manage how their autism impacts them and an opportunity to form wider friendships.

We have been asked by our commissioners to open additional adult and children's residential services together with supported living services in the forthcoming year and are already in the process of trying to identify suitable properties and recruit the necessary staff.

It was anticipated that some or all of our services would be going for tender in 2023. However, this has now been extended by our commissioners until 2025. This is something we are already preparing for.

Our ambition is to continue to maintain a strong presence locally by the use of good media stories and attendance at public events to ensure we can carry on to meet the needs of the Autistic community on the Island.

Our Head Office is based in the north of the island and this does present difficulties in access by people we support who do not have access to a car or our stakeholders as the majority live or work in the Douglas areas. We are mindful too that it is an older Victorian Semi-Detached building that is starting to show evidence of general wear and tear. With this in mind we are committed to identifying a new HO that will be centrally based and have the advantage of providing modern purpose built offices and facilities with perhaps the added advantage of dedicated space for board meetings and a training room.

Autism Initiatives Ireland

Achievements and Performance

We continued to work with the Health Service Executive (HSE) in response to challenges in the provision of services. There has been a greater focus on the HSE funding model with HSE requesting that we operate within their assigned 'funding bands'. This is met with a consistent response whereby we outline our costing model. The new 'meeting model' of quarterly meetings with the HSE is becoming more consistent throughout the varied Community Health Organisations (CHO). The regular quarterly meetings have provided more up-to-date communication and collaboration opportunities. Relationship building and active collaboration is essential in response to the increase in 'social care emergency' referrals.

We have completed and 'signed-off' on all Service Level Agreements for CHO's 5-6-7-9. The new scheduling of meetings has created an opportunity to discuss resource planning and strategic development in partnership with all the CHOs. National resource challenges for the HSE have been highlighted on national media this year, in particular school referral placements and chronic respite shortages with social care emergencies now becoming more evident. In response to these challenges, we continue to collaborate with the CHO's in the provision of assessments, problem solving, guidance and supports.

At every opportunity we continue to support the HSE in their strategic priorities in particular the rolling out New Directions, Easi-Tool and the new person centred planning framework. We have registered with the National Ability Support System (NASS) which is run by the HSE and the Health Research Board (HRB) to track all HSE funded disability supports and unmet needs on an annual basis. Compliance is linked to the SLA's and require new 'updating' protocols re: vacancies, staffing shortfalls re: delayed placement uptake. All are fully compliant.

The organisation has continued to receive a high number of referrals for the service from several HSE areas, however following the submission of costs, many are placed elsewhere as, with the HSE citing high costs. However the financial situation of many Section 39 organisations has demonstrated to us, the prudence of maintaining our fee levels, which also take into account HSE's refusal to pay yearly increments.

Due to our financial health, we invested a significant amount of resources into building maintenance, learning and development, staff funding (increments), quality and development. The environment and the health and safety of our buildings has been improved and this has been reflected in positive feedback during inspection from the regulator.

Regulation 27, Infection Control has been rolled out throughout the organisation with an emphasis on improved standards and compliance. It is evident from recent inspections that training and increased auditing of services have significantly met the new requirements.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

This year the number of autistic people supported by the organisation is 147, which is down by 9 people from the previous year due to planned exits from resource centres.

The organisation has maintained its level of services however, and despite staffing challenges in the earlier part of the year, we have maintained all our contractual obligations in relation to our residential, day resource and respite.

Consultation with people supported and their families indicated high levels of satisfaction both individually and at service level, having received 32 compliments up to March 2023. Considering the many operational challenges we have faced as a provider, many families and the people we support appear to recognise and appreciate how priorities are being made in response to 'meeting needs' with respect to front-line workers, balancing their safety with essential service provision.

Recruitment and Retention

As of the end of March 2023, Autism Initiatives Ireland have a total headcount of 243 staff, of which 156 are full time and 42 are Part Time. We also have 45 Waged Flexi Part time employees.

Our recruitment challenges are in relation to recruitment and retention are reflective across all Section 39 organisations, due to the better salaries that are offered by Section 38 organisations. Until we get pay parity with Section 38 organisations this will likely remain the case, and this year we have supported the Federation of Voluntary Bodies (FEDVOL) in their campaign to achieve change in this area.

We have continued to recruit through the Autism Initiatives web site, but also developed other platforms such as Indeed, which has helped increase the number of applicants to vacant positions.

We have trialled several software systems to support the speed of the recruitment process and will be rolling the new system out on in the next financial year.

Future Plans

The biggest challenges to new services/new business is the constant position of the HSE that our staffing costs are too high and that we need to operate within the funding bands set out by the HSE. This coupled with the national recruitment crisis for social care is exacerbating a crisis, 'fuelling' the current national crisis, with many Section 39 organisations citing the unsustainable position of providing underfunded social care packages that are not reflective of what is needed to adequately fund Social Care provision in today's market. We will continue to actively support FEDVOL in their campaign to achieve pay parity between Section 38 and 39 organisations.

We will continue to strategically focus on meeting recruitment needs and ensure current services are at full staffing levels. Where feasible, a small number of referrals have been accepted on an individual basis where the HSE have identified a strong need for specialised autism needs supports and this will be new income in the next financial year.

A systems review of HR, H&S and all administration are a response to 'streamlining' the increasing documentation requirements for all CHOs, the National Office (NASS) and the inspectorate (HIQA), thus meeting our contractual obligations with funders.

Responding to these challenges requires that we continue to focus on retention and recruitment of staff to ensure full support provision within our current services. In achieving this, we can then focus on the strategic planning of new resource centre locations across all CHO's, successfully placing 2023/24 school referrals.

The Walk for Autism (WFA) monies continue to prove invaluable in supporting service users and families with holidays, recreational activities, individualised projects, garden refurbishments and art exhibitions. The promotion of 'health & wellbeing' and the proposal to fund a health & wellbeing officer for one year in support of the people we support is being explored. WFA funding in support of the Wellness Recovery Action Planning (WRAP) continues to promote mental health, resilience training and wellbeing.

Next year we will be enhancing our social media activity to promote WFA.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

We will continue to monitor and comply with all public health requirements re: Infection Control. Business Contingency Plans continue to operate in place, particularly where there are absence challenges, these will be reviewed at the beginning of the new financial year. This together with risk assessments in response to staff absences, redeployments of staff and resource management will support our continued focus next year in maintaining safe services.

Some PPE stocks are now coming to the 'end of life' re: manufacturer guidelines. These are being disposed of/incinerated as per national guidance from the HSE. Replacement stocks are currently being sourced in anticipation of future outbreaks and surges.

In continuing to meet complex needs and adapting residential services to better meet the needs of the people we support, we are actively pursuing planning permission with Wicklow County Council. As a specialist provider, a strong focus is the building and adaptation of services that best meets with individual requirements. The challenges of shared living spaces may present with many design and creative solutions for requirements for personal space, work stations, social and shared living arrangements.

We will be exploring a number of living arrangements and will engage with architects to explore adaptations. The planning and design will identify and enhance opportunities for greater independence for people supported.

We will meet with families and the people we support to explore their housing needs we are continually informed from the feedback we receive from families and the people we support. Responding to challenges and meeting complex needs where there is a national staffing crisis, cost of living crisis and not yet fully 'post pandemic' is very challenging at all levels throughout our organisation.

It is encouraging to witness the 'buoyancy' evident at our Future Planning Meetings (FPM's) which are designed to plan for and respond to the individual needs of the people we support. A common theme of these consultations are the meeting of future independent living needs. The housing crisis in Ireland is hampering these opportunities, whereby demand continually exceeds supply for independent living units. Accessing one's own home re: housing is becoming more like a lottery with 68% of young adults now living with parents from ages 25yrs to 29yrs. This statistic is all too evident with the people we support. How this impacts family's ability to 'plan for the future' care needs where there is a lack of housing availability and independent living units, creates a huge sense of frustration and hopelessness. As a service provider we are mindful of these challenges for families and are aspirational for the people we support to have ownership of their own lives and sustainable futures. In response to these challenges, we will continue to network and build up relationships with social housing providers. Where feasible, we will explore housing opportunities with these agencies, or provide solutions through our own resources.

Alongside the planned appointment of a Health and Wellbeing officer through Walk for Autism funding, social enterprise initiative is also being explored. The planning and the funding of this proposal are in the 'writing-up' phase, but we plan to develop the opportunity for the people we support to gain access to much needed work placements and interaction with the community. Pop-up shop locations are also being explored.

Autism Initiatives faced a number of challenges throughout the year. It was increasingly evident that cost of living and staffing crisis are both related, impacting hugely on our ability to sustain secure staffing levels for the maintenance of frontline services. Reoccurrence of Covid recently is a reminder for vigilance with regards to the need for ever ready business contingency planning. Our priority and commitment in the provision of day and outreach resources services while maintaining a 24/7 residential and respite services throughout the pandemic requires a high level of flexibility from staff. Responding to these operational challenges and maintaining new infection standards were maintained. Whenever challenges present themselves, decisive responses with strategic planning and prompt resourcing have proved effective. The more recent reports from HIQA suggested that significant improvements were made in meeting these standards and we will continue to focus on this during the next financial year.

The feasibility for the purchase and adaptation/refurbishment of a residential/respite service for all CHOs will continue to be explored. The ageing profile of families and the people we support will necessitate strategic planning in response to these needs. New HSE capital projects developments are focussing on state provision of future buildings. These too will be explored in collaboration with the HSE.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Autism Initiatives Northern Ireland

Achievements and Performance

Some examples of the impact of our work for people supported:

In Cookstown we were able to support one person we support into her first work placement/volunteering role. Through our understanding and approaches of autistic people we were able to successfully consult and support her thinking around her preferred activities. The person now works one day each week volunteering in a local animal park with her favourite animals; feeding and caring for animals, as well as teaching members of the public about these animals. This has had a tremendous impact on her social skills and confidence, and this has been acknowledged in recent compliments received from the parents.

The people we support have been encouraged and supported to explore their wider community areas and beyond, for example one person supported was able to plan and attend an overnight stay in Belfast and Newcastle, with the help of staff to plan and attend this.

One of the people we support has been able to become more financially stable, reducing their spending, credit card debt and making safer financial choices. Through support, plans, consultations, MDT meetings and ongoing close partnership working with the person supported, their family and the Trust, the individual has learned to better manage their finances to promote economic wellbeing, consolidate their debts into a more manageable payment system, reduce risky financial decisions and achieve greater financial security overall.

A person supported was supported to join a new social club to widen their social circle and explore their hobbies and interests with other adults with learning disabilities and additional needs. The person supported now attends a weekly social club on a Friday night called "Superstars", where attendees are encouraged to learn and develop social skills, as well as explore their own hobbies and interests, through activities such as baking, arts and crafts, and gaming. The person supported has expressed to staff how much they enjoy attending this club, and has been able to build strong friendships with other individuals in his local community.

A person we support in a new service in 22/23 has arranged to go on a holiday to Disney Land Paris. Previously in the home setting she lived in before AI, she had not been out very much in the community in a five year period. She has come on so well in the short time she has been in an AI service. Her confidence is growing, she is enjoying many activities including horse riding. Through having 2.1 support her support has been very person centred to her needs helping her achieve her short term goals and her future long term goals. The support staff have a good understanding of what motivates her and how she likes to communicate her likes and dislikes.

We continue to utilise our specialist approaches to supporting autistic people to generate good outcomes for the people that we support.

Recruitment and Retention

Following the retirement of the Operations Director we have successfully recruited to this post, and welcomed our new Director.

A Pay uplift was implemented in December 2022. Also, in the later part of the financial year (Feb/Mar 2023) proposals and costings were completed and plans were agreed to introduce another pay uplift at the start of the next financial year (1st April 2023).

Medicash Employee Health Scheme introduced in 2022, for those employees who meet eligibility (two years' service plus). Eligible employees can claim costs back for a variety of health related costs, including, but not limited to: dental and optical charges. The scheme allows employees to claim up to a certain limit, under each category, each year.

We have invested in systems to increase both the speed of recruitment and the effectiveness of on boarding for new employees, this and a more flexible approaches to interviewing and engagement with those people in pre-employment saw an upturn in staffing levels and a corresponding downturn in agency usage.

Throughout this year we have benefitted from a stable and effective senior management team, who have gone above and beyond to support services through a difficult period in relation to staffing that has been experienced by many agencies within social care.

ACHIEVEMENTS and PERFORMANCE & FUTURE PLANS (continued)

Staff development and Training

We have continued to adapt to changing requirements and have moved to more face to face training as we move to a post Covid environment:

Within some of our services we have run a 4 week person centred mental health training programme to provide bespoke training to the staff team on supporting individuals with additional mental health needs and improving wellbeing for the people we support. Feedback from the manager and staff within this service has been overwhelmingly positive in allowing staff to provide more bespoke support.

Following RQIA and Trust recommendations we introduced Dysphagia Training for all staff in June 2022. Face to face First Aid training was rolled out to all staff in October 2022 to equip them deal with choking and to use the defibrillators which are now in every service. Managers also had access to free training in Dementia and Learning Disability and in Quality Improvement in Social Care via ARC.

The workforce development plan has again been reviewed this year, and some aspects of our specialist training in relation to autism and effective approaches to support have been enhanced.

We have continued to be highly effective in all aspects of compliance with mandatory training.

Future Plans

The new Director is working closely with the Senior Leadership Team in NI to establish the priorities for AI Northern Ireland post Covid-19. These include:

- Filling a small number of vacancies in houses across Northern Ireland. Our priority is to find people who are compatible for the people who already live in the houses.
- Creating opportunities to increase our outreach services across the region. Discussions with health care trusts are underway to achieve this. Levels of people we support receiving out-reach support dropped through Covid-19 and we are focusing 23/24 to re-establish lost services and introduce new ones.
- Re-introducing our successful health and well-being programmes from our Belfast Services including reaching out to children and young people.
- Exploring opportunities for property development in Northern Ireland including a plot of land owned by AI in Newcastle, Co. Down. This land has potential for new properties to be built with the purpose of introducing a short-break scheme to our portfolio of services.

FINANCIAL REVIEW

Overview of the year

▪ Income and Expenditure

Total income in the year ended 31 March 2023 was £76.8m (£71.2m 2022), an increase of 7.9% on the previous year. The increase was mainly the result of fee increases, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the Group continues to account for the majority of overall income.

FINANCIAL REVIEW (continued)

Voluntary income decreased to £1,910k from £2,419k.. The Fundraising Team has had a successful year in which has seen the return of in-person events such as the Edinburgh Marathon Festival and other running events since the pandemic. The Fundraising Team has also had to respond to meet new challenges amid the cost of living crisis, for example focusing on digital platforms to diversify income streams and improve the system for claiming Gift Aid. More focus has been given to the weekly autism lottery and exploring legacy fundraising. The 6th Walk for Autism fundraising campaign saw registrations exceed 5000 for the first time and income exceed £400K of unrestricted income for the second year running. Trust income remained strong with a multi year award from National Lottery Scotland Improving Lives and an additional award from the Cost of Living Fund. Further highlights saw 4 successful applications to the Communities Mental Health and Wellbeing Fund resulted in almost £40K income between the One Stop Shops.

Total resources expended in the year ended 31 March 2023 were £76.1m (£69.7m in 2022) an increase of £6.4m. from the previous year. This represents a rise in expenditure of 9.1% which in addition to setup and running costs for services commencing during this and in the previous financial year is mainly due to significant increases in wage and staff costs as a result of actions we have taken to improve recruitment and retention of staff in the face of increasing challenges in the care sector as well as continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a surplus of £0.6m for the year ending 31 March 2023 (£1.5m surplus for the year ending 31 March 2022). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a deficit of £8k (2022: Surplus £17k) for the year ending 31 March 2023. This result is after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and strategic initiatives.

The main operating Charities continue to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels and the need to improve pay and conditions in order to recruit and retain staff has resulted in increasing costs in the organisations key areas of wages and salaries.

The Group is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

As noted elsewhere in this report, the Coronavirus Crisis has presented the Group with considerable challenges, The Group's management continues to assess the ongoing consequences, and are confident that the Group is currently well placed to minimise the effect of the crisis on the Group's finances.

▪ **Balance Sheet**

The Group's balance sheet remains healthy with net assets of £23.4m (2022: £22.8m). This represents an increase of £0.6m over the previous financial year. Unrestricted funds amount to £21.0m (2022: £20.7m) and restricted funds £2.4m (2022: 2.1m). At 31 March 2023 the cash position was £14.9m (2022: £15.8m).

▪ **Subsidiary undertakings**

A summary of the results of subsidiary undertakings is reported in note 18 to the accounts.

▪ **Capital expenditure**

Significant capital expenditure for the year of £0.3m includes property acquisitions in Republic of Ireland and Property improvements in UK.

Principal Funding Sources

The principal funding sources for the Group is fee income from local authorities and education authorities for students and adults cared for and educated by the Group.

FINANCIAL REVIEW (continued)

Reserves Policy

The trustees consider the Charity and the Group's free reserves policy on a regular basis. Now more than ever the trustees are aware that the Group needs to maintain sufficient reserves to allow it to not only meet future known commitments and liabilities but also to absorb unforeseen setbacks and to react to change or take advantage of opportunities.

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans.

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2023 this would equate to committing to build a level of free reserves within the Group in the long term of circa £28.6m.

Autism Initiative Group's principal objective is to continue to advance and improve the work that is delivered by its subsidiaries through programmes of continuous research, development and investment into all areas of operations. In order to advance this, Autism Initiatives Group seeks donations from its subsidiary charities. Funds from donations received are held in designated reserves in Autism Initiatives Group for the benefit of its subsidiary charities.

Therefore when assessing the level of free reserves available for the Group the trustees consider the combined level of undesignated unrestricted reserves held in subsidiary charities together with any designated funds within Autism Initiatives Group, which have arisen as a result of donations that have been made.

As at 31 March 2023 the Charity had unrestricted reserves of £3.6m (2022: £3.6m) and £2.2m (2021: £2.2m) held as designated in respect of donations from Subsidiaries in line with the above. The trustees are aware that combined free reserves of £8.3m falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Investment Policy

The Group has the power to invest funds not immediately required for its general purposes in such investments as it deems fit for purpose.

The Group's investment objectives are to:

- Generate income to further the objects of the Group
- Safeguard the assets and business continuity of the Group
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Charity's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property (other than for the Charity's general purposes) or any other investment. This policy is kept under review.

Principal risks and uncertainties

The trustees are committed to adopting best practice in the identification, evaluation and cost-effective control of risks, to ensure that the Group's exposure is minimised or eliminated where possible.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

FINANCIAL REVIEW (continued)

Principal areas of risk identified as a result of the processes in place include;

Financial Risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies (95% of the Group's income is derived from these sources) and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition, an ongoing program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The Group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

Operational Risk

Ensuring the provision of its services to the many people affected by ASC who are served by the Group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Group's facilities or services is minimised.

In addition to the above a detailed risk register is kept and reviewed by the trustees and they are satisfied that the systems in place manage exposure to the major risks identified.

CHARITY INFORMATION

Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group. Autism Initiatives Group was registered with the Charities Commission on 8th December 2016.

The Group's principal operating subsidiary, Autism Initiatives (UK) was registered with the Charity Commission in 1990. Initially it had a borough-wide brief to ensure that people with autism in Liverpool and Lancashire had access to a comprehensive range of direct and supportive services, which were personal, professional and innovative. All users of Autism Initiatives' services have a diagnosis of an ASC or would otherwise benefit from the Group's philosophy and approach.

The aim of the organisation continues to be to represent and provide for the needs of people with autism, their families and carers. The last 25 years has seen significant growth in the number of people with autism which the Charity supports and in the range of services provided throughout the UK. The Group's reputation for the quality and depth of the service it provides has resulted in many local authorities and area health boards requesting that it set up similar services all over the UK and Ireland.

Initially, this began in other parts of the North West region of England, and comprehensive services are now also established in the North East of England, Scotland, Isle of Man, Wales and Northern Ireland in its charitable subsidiaries and in Southern Ireland under Autism Initiatives Ireland (formerly ASDI). The organisation is committed to service development that allows people to benefit from its services across a wide geographical area.

The strength of the organisation lies in its strong governance, management structure and policy coverage. The Autism Initiatives Group has demonstrated an ability to be flexible to meet the constantly evolving needs of its client base in the context of the ever changing government legislation and funding structures.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

Autism Initiatives Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 8th January 2010, as amended by special resolution dated 13th October 2016. It is registered with the Charity Commission.

Group Companies

As of 31 March 2021, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 02436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade and The Bridge Project (No: 03039158/Charity reg: 1055005) was dissolved in the previous financial year. In addition, the Charity had six wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885).

Trustees

The trustees, who are also the directors for the purposes of the company law, and who served during the year are;

B Williams
R Carter
E V Slater

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £25k (2022: £15k) was paid to Mr Brian Williams in respect of remuneration.

All trustees undergo a training and induction programme and work within the code of conduct and good practice guidelines as set out by the Charities Commission.

All trustees have a job description and designated responsibilities within the committee that they sit on. The committees are Finance and audit, Education, Human Resources, development committees and Wales and Scotland committees, who report back to the main Board on a quarterly basis.

The Board has appointed a Chief Executive to manage the operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority within terms of delegation approved by the trustees. The working relationship between the Board and the Chief Executive is a tribute to the strategic development of the organisation and as such the Board meet on a quarterly basis.

STRUCTURE, GOVERNANCE and MANAGEMENT continued

Executive Management

The Chief Executive has global responsibility for all Autism Initiatives Group operations, including the implementation of the policy and strategic direction of the organisation. The Chief Executive is the interface between the governance and management functions of the organisation.

The Chief Executive has an executive management team which comprises the National Directors for England, Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Remuneration Policy (key management personnel)

The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

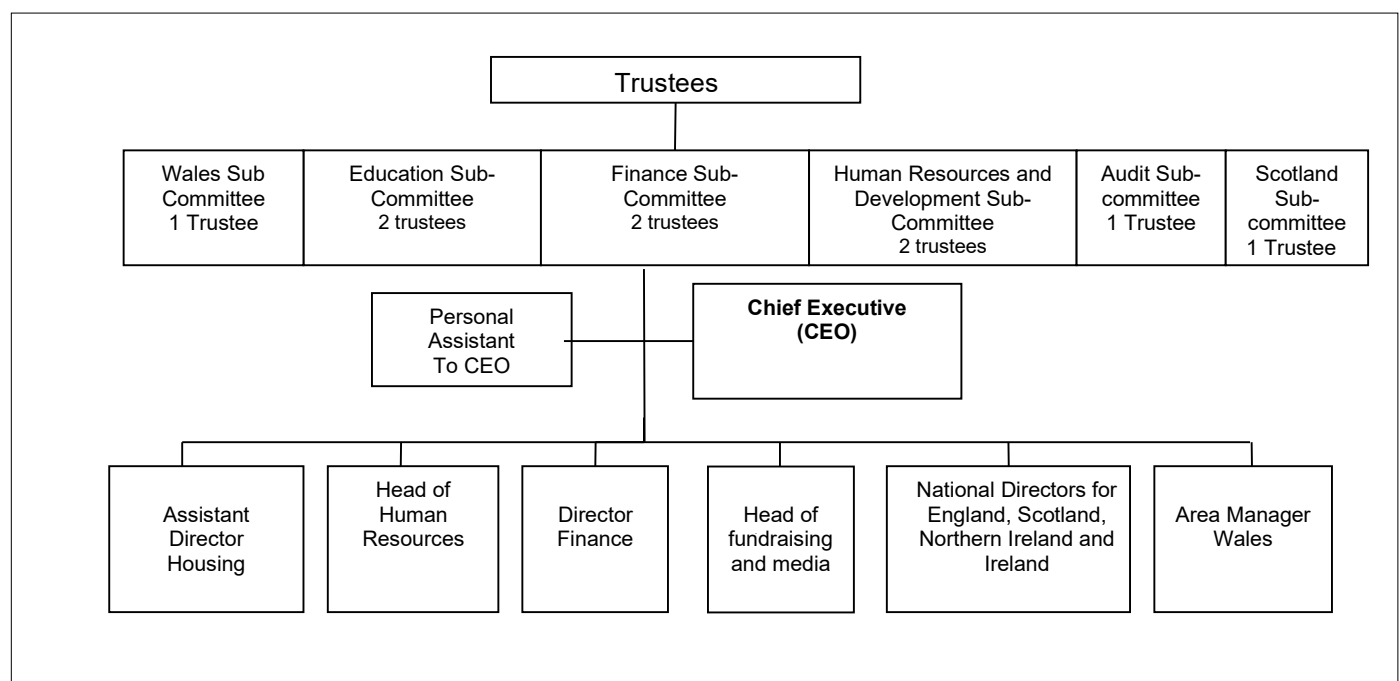
During the previous year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



STRUCTURE, GOVERNANCE and MANAGEMENT continued

Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Group may face
- A system of establishing the high risk factors and a procedure to mitigate the risk
- The implementation of procedures designed to minimise any potential impact on the Group should those risks materialise

This work is ongoing and the particular formulation of the risks identified through the procedure allow for the contingency plans to be drawn up through the identified risk procedure, the main focuses being corporate risk. There is also a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the group Charities.

Business Planning

The three year Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, its aims and its objectives and provides the framework, based on the core values, through which the organisation is managed. The plan provides a clear statement of the current position and how the Autism Initiatives Group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the Group support, their families and other partners.

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2019 to 2023.

Business Planning

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives Group and its subsidiary charities:

- Are firmly rooted in the communities in which it works and where its service users live.
- Are committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- Establish partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- Have a positive and enthusiastic "can do" attitude throughout the society.
- Believe in the values on which its services are based.
- Listen and learn from its experiences, maintaining reflective practice throughout.
- Actively enjoy providing a wide range of individual and personal services, which support people and their families.
- Are unafraid of change or challenges.
- Have an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

ENERGY AND CARBON REPORT

Energy and emissions report

During the period total UK energy use was 3,587,184 kWh

During the period total greenhouse gas emissions due to UK energy use was 768,578 kgCO₂e

During the period the Group intensity ratio was 0.39 (Tco₂e per total tonnes of production)

During the financial reporting period, for its UK based entities, Autism Initiatives Group have made the following energy efficiency improvements:

- In a difficult climate, Autism Initiatives always strives to undertake green initiatives within the organisation and this is a key feature in our capital projects. Our main buildings have undergone phased changes from traditional lighting to LED replacement over a number of years to highlight our commitment to our green strategy. This includes electronic LED sensors to prevent wastage from lights being left on. Part of our commitment is to review our current heating system and we are exploring more economical heating, which complements our solar systems on Sefton House and our largest resource centre the 'The Cedars'. We are also working with our current energy supplier to install 'smart' meters, in all our properties, which will allow for a greater control on usage and costs.
- All photocopiers within the organisation now use recycled paper as well as control measures for the cost of printing whether in black or in colour, both sides of which indicate the cost of printing prior to use. Again this theme is being picked up when buildings are being cleaned to ensure 'green' products are being used and the use of plastic is being withdrawn, and more sustainable products are being used.
- Another part of our commitment is the monitoring of our suppliers and how this plays a key part when we appoint major suppliers for the organisation. This is now incorporated into the procurement process. An example of this is how we are changing our fleet vehicles to either Hybrid, or where practical to all electric. Where possible, over the next 2-3 years, vehicles will be replaced with a greener solution. In addition, the organisation, is currently adopting electric car charges in the main sites as a starting point for our services as demand is growing. This move is also being supported by Autism Initiatives by promoting electric lease cars and ride to work schemes as a staff benefit for our employees. Furthermore, satellite tracking systems will be installed to ensure correct routes are being undertaken, high speeds, and the use of idling when engines would be switched off.
- One key driver for the organisation is the paper-less office and how this could be built within the IT infrastructure to reduce our reliance on this format, which must be a consideration moving forward for all aspect of the organisation

The group has followed the 2019 HM Government Environmental Reporting Guidelines. The group has also used the GHG Reporting Protocol – Corporate Standard and have used the 2020 UK Government's Conversion Factors for Company Reporting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Autism Initiatives Group for the purposes of company law, are responsible for preparing the Trustees Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

In preparing these accounts, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate 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 requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

In accordance with the Charity's articles, a resolution proposing that DSG be reappointed as auditor of the Charity will be put at a general meeting.

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the Charity and Group's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

This report, including the strategic report was approved by the Board of Trustees on 23rd November 2023 and signed on its behalf by:

B Williams

B Williams
Chair

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006..

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



J M Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of

DSG

Chartered Accountants and Registered Auditors

43, Castle Street

Liverpool

L2 9TL

Date 23rd November 2023

DSG is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year by the Charity and its subsidiaries.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS102. The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k. Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating Charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group.

The introduction of the new holding company constitutes a Group reconstruction and has been accounted for using merger accounting principles. Therefore the consolidated financial statements of Autism Initiatives Group are presented as if Autism Initiatives Group had always been the parent company. Accordingly, the results of the Group for the year ended 31 March 2023 the comparative figures for the year ended 31 March 2022 are prepared on this basis.

These financial statements consolidate the results of the Charity and its subsidiaries on a line-by-line basis.

(b) Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.
- Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- Charitable expenditure comprises direct expenditure in the furtherance of the Charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

(e) Depreciation of tangible fixed assets

Tangible fixed assets costing more than £5,000 are capitalised and included at cost including any incidental expenses of acquisition.

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

Freehold land and buildings	2% straight line
Long leasehold land and buildings	Over the life of the lease
Office, furniture and fittings	25% and 33% straight line
Property improvements	10% and 20% straight line
Computer equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

(f) Impairment of fixed assets

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(g) Investment Property

Investment Property, which is property held to earn rentals and for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and dated at its fair value as at the reporting date. The surplus or deficit on the revaluation is recognised in net income/expenditure for the year. The cumulative gains or losses on revaluation are un-distributable.

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Investments

Investments are stated at the lower of the cost and market value.

(l) Stock

Stock is stated at the lower of cost and net realisable value.

(m) Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the SOFA over the period of the lease. Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(n) Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the School. As required by FRS 102, the Charity accounts for this scheme as if it were a defined contribution scheme.

(o) Funds

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The details of the nature and purpose of each fund is set out in the notes to the accounts.

(p) Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences arising from the re-translation at year end of Group assets and liabilities are recognised as unrealised in the Statement of financial activities.

(q) Going concern

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2023

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
INCOME FROM:					
Donations and legacies	1	587	1,323	1,910	2,419
Other activities	2	37	-	37	137
Investments	3	63	-	63	7
Charitable activities :					
Education income	4	4,128	-	4,128	5,469
Client support income	4	65,309	4,735	70,044	62,609
Other	4	588	-	588	540
Other income	5	-	-	-	-
Total income		<u>70,712</u>	<u>6,058</u>	<u>76,770</u>	<u>71,181</u>
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		453	-	453	380
Charitable activities :					
Education services	6	4,377	1	4,378	5,470
Client support services		65,170	5,654	70,824	63,111
Other		644	114	758	571
Exchange rate loss/(gain)		<u>(273)</u>	<u>-</u>	<u>(273)</u>	<u>122</u>
Total expenditure		<u>70,371</u>	<u>5,769</u>	<u>76,140</u>	<u>69,654</u>
Net incoming resources before transfers		341	289	630	1,527
Transfers between funds		-	-	-	-
Net income for the year/Net movement in funds		<u>341</u>	<u>289</u>	<u>630</u>	<u>1,527</u>
Fund balances at 1 April 2022		20,686	2,075	22,761	21,234
Fund balances at 31 March 2023		<u>21,027</u>	<u>2,364</u>	<u>23,391</u>	<u>22,761</u>

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 42.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2023

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	1,359	1,060	2,419
Other activities	2	137	-	137
Investments	3	7	-	7
Charitable activities :				
Education income	4	4,621	848	5,469
Client support income	4	58,936	3,673	62,609
Other	4	540	-	540
Other income	5	-	-	-
<i>Total income</i>		65,600	5,581	71,181
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		380	-	380
Charitable activities :	6			
Education services		4,653	817	5,470
Client support services		58,530	4,581	63,111
Other		563	8	571
Other expenditure		-	-	-
Exchange rate		122	-	122
<i>Total expenditure</i>		64,248	5,406	69,654
<i>Net incoming resources before transfers</i>		1,352	175	1,527
Gross transfers between funds		-	-	-
Net income for the year/Net movement in funds		1,352	175	1,527
Fund balances at 1 April 2022		19,334	1,900	21,234
Fund balances at 31 March 2023		20,686	2,075	22,761

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2023

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
INCOME FROM:					
Donations and legacies	1	483	-	483	558
Other activities	2	217	-	217	317
Investments	3	-	-	-	-
Total income		700	-	700	875
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		390	-	390	333
Charitable activities:					
Client support services	6	318	-	318	525
Exchange rate gain		-	-	-	-
Total expenditure		708	-	708	858
Net incoming resources for the year before transfers		(8)	-	(8)	17
Net income for the year/Net movement in funds		(8)	-	(8)	17
Fund balances at 1 April 2022		3,589	-	3,589	3,572
Fund balances at 31 March 2023		3,581	-	3,581	3,589

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 44.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2023

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
INCOME FROM:					
Donations and legacies	1	558	-	558	652
Other activities	2	317	-	317	231
Investments	3	-	-	-	-
Total income		875	-	875	883
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		333	-	333	280
Charitable activities:					
Client support services	6	525	-	525	119
Exchange rate gain		-	-	-	(15)
Total expenditure		858	-	858	384
Net income for the year/Net movement in funds		17	-	17	499
Fund balances at 1 April 2021		3,572	-	3,572	3,073
Fund balances at 31 March 2022		3,589	-	3,589	3,572

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2023

		Group		Charitable Company	
	Notes	2023 £'000	2022 £'000	2023 £'000	2022 £'000
FIXED ASSETS					
Tangible assets	10	8,029	8,190	3,843	4,086
Investments		-	-	-	-
		8,029	8,190	3,843	4,086
CURRENT ASSETS					
Stock	11	25	18	-	-
Debtors	12	7,206	5,640	294	343
Cash at bank and in hand		14,873	15,780	1,086	1,190
		22,104	21,438	1,380	1,533
LIABILITIES					
Creditors: Amounts falling due within one year	13	(5,644)	(5,659)	(671)	(966)
NET CURRENT ASSETS/(LIABILITIES)		16,460	15,779	709	567
TOTAL ASSETS LESS CURRENT LIABILITIES		24,489	23,969	4,552	4,653
Creditors: Amounts falling due after more than one year	14	(1,098)	(1,208)	(971)	(1,064)
NET ASSETS		23,391	22,761	3,581	3,589
FUNDS					
Restricted Funds	15	2,364	2,075	-	-
Unrestricted Funds					
- Designated	16	5,914	6,208	2,225	2,234
- General		15,113	14,478	1,356	1,355
		21,027	20,686	3,581	3,589
TOTAL FUNDS		23,391	22,761	3,581	3,589

Approved by the trustees of Autism Initiatives Group and authorised for issue on 23rd November 2023 and signed on their behalf by:

B Williams
Chair

WILLIAMS

L Slater
Trustee

Slater

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2023

		Group		Charitable Company	
	Notes	2023	2022	2023	2022
		£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash (expended)/generated from operations	19	(509)	1,623	14	1,045
		(509)	1,623	14	1,045
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(295)	(939)	(25)	(478)
Proceeds on disposal of tangible fixed assets		24	379	-	370
NET CASH USED IN INVESTING ACTIVITIES		(271)	(560)	(25)	(108)
FINANCING ACTIVITIES					
Proceeds from new loans		-	-	-	-
Repayment of bank loans		(109)	(22)	(93)	(99)
NET CASH USED IN FINANCING ACTIVITIES		(109)	(22)	(93)	(99)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS		(889)	1,041	(104)	838
Cash and cash equivalents at the beginning of year	20	15,762	14,721	1,190	352
Cash and cash equivalents at end of year	20	14,873	15,762	1,086	1,190

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2023

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Donations	400	344	744	652
Charitable Trusts	50	25	75	26
Grants	137	954	1,091	1,741
	587	1,323	1,910	2,419

For the year ended 31 March 2022	1,359	1,060		2,419

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Donations	433	-	433	558
Charitable Trusts	50	-	50	-
	483	-	483	558

For the year ended 31 March 2022	558	-		558

2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Rent and Training income	37	-	37	45
Profit on disposal of assets	-	-	-	92
	37	-	37	137

For the year ended 31 March 2022	137	-		137

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Rent & service charges	217	-	217	225
Profit on disposal of assets	-	-	-	92
	217	-	217	317

For the year ended 31 March 2022	317	-		317

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Interest receivable	63	-	63	7

For the year ended 31 March 2022	7	-		7

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Interest receivable	-	-	-	-

For the year ended 31 March 2022	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Education income	4,128	-	4,128	5,469
Client support income	65,309	4,735	70,044	62,609
Other	588	-	588	540
	70,025	4,735	74,760	68,618

For the year ended 31 March 2022	64,097	4,521		68,618

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2023 £'000	Total 2022 £'000
Other income	-	-	-	-
	-	-	-	-

For the year ended 31 March 2022	-	-		-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2023 £'000	Total 2022 £'000
Group					
Staff costs	3,203	52,346	432	55,981	52,418
Other direct costs	725	11,927	316	12,968	11,289
Governance costs	-	177	-	177	141
Share of support costs	409	6,150	-	6,559	5,022
Depreciation	41	224	10	275	282
	4,378	70,824	758	75,960	69,152
Analysed by Fund					
Unrestricted Funds	4,377	65,170	644	70,191	
Restricted Funds	1	5,654	114	5,769	
	4,378	70,824	758	75,960	
For the year ended 31st March 2022					
Unrestricted Funds	4,653	58,530	563		63,746
Restricted Funds	817	4,581	8		5,406
	5,470	63,111	571		69,152
Charitable Company					
Staff costs	-	23	-	23	399
Other Direct Costs	-	401	-	401	233
Governance Costs	-	34	-	34	30
Share of Support Costs	-	(154)	-	(154)	(148)
Depreciation	-	14	-	14	11
	-	318	-	318	525
Analysed by fund:					
Unrestricted Funds	-	318	-	318	
Restricted Funds	-	-	-	-	
	-	318	-	318	
For the year ended 31st March 2022					
Unrestricted Funds	-	525	-		525
Restricted Funds	-	-	-		-
	-	525	-		525

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2023	2022
	£'000	£'000	£'000	£'000
Staff costs	4,634	37	4,671	3,802
Depreciation	252	-	252	226
Head office costs	1,674	-	1,674	1,037
Audit fees	-	67	67	62
Other professional costs	-	70	70	35
Meeting costs	-	3	3	1
	6,560	177	6,737	5,163
Analysed between				
Raising funds	1	-	1	1
Education	409	-	409	291
Client support costs	6,150	177	6,327	4,871
	6,560	177	6,737	5,163
Charitable Company:				
Staff costs	1,085	-	1,085	897
Depreciation	251	-	251	226
Other costs	-	-	-	-
Costs recharged to group charities	(1,490)	-	(1,490)	(1,271)
Audit fees	-	25	25	23
Other professional costs	-	8	8	6
Meeting costs	-	1	1	1
	(154)	34	(120)	(118)
Analysed between				
Client support costs	(154)	34	(120)	(118)
	(154)	34	(120)	(118)

Basis for support cost allocation

Management, finance and property have been allocated on the basis of staff time. Human resources have been allocated on the basis of number of employees.

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
(c) The total resources expended above include:	Total 2023 £'000	Total 2022 £'000	Total 2023 £'000	Total 2022 £'000
Auditors' remuneration	68	64	25	23
Auditors' remuneration – other services	-	2	-	1
Depreciation on owned assets	533	507	267	237
Trustees' expenses	39	42	1	1
Interest payable on bank loans	48	29	48	29

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was :

(a) Staff numbers	2023 Number	2022
	Group	
Operational Support Staff	247	223
Teachers	98	101
Care workers	2,168	1,997
	2,513	2,321

The aggregate emoluments of these persons were as follows :

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2023 £'000	Total 2022 £'000
			Group	
Wages and salaries	49,982	3,998	53,980	50,692
Social security costs	4,288	411	4,699	4,220
Pension costs (note 8 (d))	1,100	194	1,294	1,193
Other wage costs	878	26	904	306
	56,248	4,629	60,877	56,411

Excluded from wages and salaries are agency costs of £4,925k (2022: £1,675k) charged within 'Other direct costs'.
Agency staff are used to cover staff shortages.

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2023 Number	2022 Number
	Group	
£60,001 - £70,000	8	4
£70,001 - £80,000	3	3
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
£120,001 - £130,001	1	-
£140,001 - £150,001	1	-
£160,001 - £170,001	1	-
£490,001 - £500,000	-	1
	£'000	£'000
Total trustee and key management personnel remuneration	910	1,185

Of the employees whose emoluments exceeded £60k fourteen (2022: nine) have retirement benefits accruing under a money purchase pension scheme and two (2022: two) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £144k (2022: £95k) were made in the year to the money purchase pension scheme and £16k (2022: £23k) to the defined benefit pension scheme.

Key management personnel above includes the trustees and the executive staff.

During the previous financial year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £204k (2022: £192k) and at the year-end £27k (2022 - £22k) was accrued in respect of contributions to this scheme.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination.

7. STAFF NUMBERS AND EMOLUMENTS continued

The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2023.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

8. TRUSTEES' EMOLUMENTS, REIMBURSED EXPENSES AND RELATED PARTY TRANSACTIONS

As permitted in the Charity's governing document, an amount of £25,000 (2022: £25,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to four trustees during the year was £1,012 (2022: four, £1,012). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2022: £4,050).

At the year-end Autism Initiatives Ireland owed £7k to Autism Initiatives (UK), £4k to Autism Initiatives Northern Ireland and £1k to the parent company, Autism Initiatives Group.

There were no further transactions with related parties undertaken such as are required to be disclosed under FRS 102.

9. TAXATION

Autism Initiatives Group is a registered charity and is thus exempt from tax on income and gains falling within paragraph 1 of Schedule 6 Finance Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (UK) is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (NI) has been accepted as a registered charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

Autism Initiatives Ireland has been accepted as a registered charity by Office of the Revenue Commissioners, Ireland and is thus exempt from tax on income and gains falling within Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997.

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2022	9,420	2,407	507	997	13,331
Translation difference	165	-	5	25	195
Additions in the period	57	194	44	-	295
Disposals in the period	(21)	-	(4)	(78)	(103)
At 31 March 2023	9,621	2,601	552	944	13,718
Depreciation:					
At 1 April 2022	2,582	1,595	200	764	5,141
Translation difference	68	-	5	19	92
Charged in the period	184	182	93	73	532
Disposals in the period	2	-	(4)	(74)	(76)
At 31 March 2023	2,836	1,777	294	782	5,689
Net book value:					
At 31 March 2023	6,785	824	258	162	8,029
At 31 March 2022	6,838	812	307	233	8,190

Analysis of net book value of land and buildings

	2023 £'000	2022 £'000
Freehold	5,130	5,132
Leasehold - Over 50 years unexpired	1,655	1,706
Net book amount	6,785	6,838

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2022	4,393	1,378	385	-	6,156
Additions in the period	-	-	25	-	25
Disposals in the period	-	-	-	-	-
Transfers in the period	-	-	-	-	-
At 31 March 2023	4,393	1,378	410	-	6,181
Depreciation:					
At 1 April 2022	1,016	935	119	-	2,070
Charged in the period	84	108	76	-	268
Disposals in the period	-	-	-	-	-
Transfers in the period	-	-	-	-	-
At 31 March 2023	1,100	1,043	195	-	2,338
Net book value:					
At 31 March 2023	3,293	335	215	-	3,843
At 31 March 2022	3,377	443	266	-	4,086

Analysis of net book value of land and buildings

	2023 £'000	2022 £'000
Freehold	2,222	2,282
Leasehold - Over 50 years unexpired	1,071	1,095
Net book amount	3,293	3,377

11. STOCK

	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Group		Charitable Company	
Finished goods for resale	25	18	-	-
	25	18	-	-

12. DEBTORS

	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Group		Charitable Company	
Trade debtors	6,467	5,116	14	2
Amounts due from group undertakings	-	-	156	96
Prepayments and accrued income	290	299	96	93
Other debtors	449	225	28	152
	7,206	5,640	294	343

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Group		Charitable Company	
Bank loans and overdraft	106	123	88	88
Trade creditors	1,137	1,236	18	16
Amounts due to group companies	-	-	443	416
Taxation and social security	1,316	1,223	58	43
Payments on account	485	533	-	-
Other creditors	875	719	4	3
Accruals	1,725	1,825	60	400
	5,644	5,659	671	966

The loans and overdrafts are secured on property owned by Autism Initiatives Group.

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Group		Charitable Company	
Bank loans	1,098	1,208	971	1,064
	1,098	1,208	971	1,064

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Group		Charitable Company	
Repayable within one year or on demand	106	105	88	88
Repayable between one and two years	106	106	88	88
Repayable between two and five years	320	319	264	264
Repayable in five years or more	672	783	619	712
	1,204	1,313	1,059	1,152
Included in liabilities falling due within one year	(106)	(105)	(88)	(88)
	1,098	1,208	971	1,064

Total bank loans of £1,098k (2022: £1,208k) are secured by legal charges on land and buildings.

Financial instruments

The loan financing is in the form of secured loans with a mix of fixed and variable interest rates. The loans have recently been re-negotiated with interest rates reflecting current market rates.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

15. RESTRICTED INCOME FUNDS

	1 April 2021 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2022 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2023 £'000
Autism Initiatives (UK)										
Covid Relief Grant	21	-	(21)	-	-	-	-	-	-	-
Bristol Avenue	2	15	(17)	-	-	-	-	-	-	-
Lilford Court	1	-	(1)	-	-	-	-	-	-	-
One Stop Shop Central Funding	-	363	(363)	-	-	-	463	(463)	-	-
One Stop Shop Inverness	-	153	(153)	-	-	-	76	(76)	-	-
One Stop Shop Perth	-	132	(132)	-	-	-	132	(132)	-	-
Peterhouse School	-	7	(1)	-	-	6	4	(1)	-	9
Scotland Outreach Support	2	-	(2)	-	-	-	-	-	-	-
Cambridge Road	5	-	-	-	-	5	-	(5)	-	-
Local Fundraising for individual Services	47	83	(75)	-	-	55	67	(74)	-	47
Greenside	-	1	(1)	-	-	-	-	-	-	-
Autism Alliance	-	-	-	-	-	-	270	(87)	-	183
Other Grants and Donations	3	-	(3)	-	-	-	1	(1)	-	-
Isle of Man service/donations	1,804	3,700	(3,508)	-	-	1,996	3,915	(3,800)	-	2,112
Autism Initiatives NI										
Northern Ireland Housing Executive	-	821	(821)	-	-	-	820	(820)	-	-
NMANDD Grant	-	-	-	-	-	-	2	(2)	-	-
Other Donations	12	1	-	-	-	13	-	-	-	13
Autism Ventures										
Placement Grants	-	-	-	-	-	-	10	(10)	-	-
MeCycle Grants & Donations	-	-	-	-	-	-	9	(9)	-	-
STFA Salary Grants	-	-	-	-	-	-	2	(2)	-	-
Southport Café Equipment Donations	1	-	(1)	-	-	-	-	-	-	-
WeGrow Sundry Donations	2	5	(7)	-	-	-	4	(4)	-	-
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	300	(300)	-	-	-	283	(283)	-	-
Group Total	1,900	5,581	(5,406)	-	-	2,075	6,058	(5,769)	-	2,364

15. RESTRICTED FUNDS (continued)

Autism Initiatives (UK)

- **Covid Relief Grant** – grant received towards the costs of making services and buildings compliant with Covid-19 regulations and enabling remote working where applicable. All funds expended in prior year.
- **Bristol Avenue** – grants and donations received from several charitable trusts towards capital improvements for the benefit of service users at the Bristol Avenue service in Blackpool. Grants were received during the prior year from Julian Hodge Foundation, Screwfix Foundation & Medicash. All moneys expended in the previous financial year.
- **Lilford Court** – grants and donations received in prior years from Warrington Charities Trust and Mrs Holbrook for garden improvements at our Lilford Court Service. Balance was spent in the previous financial year.
- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from Midlothian voluntary fund amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from Highland Council Community Engagement Fund. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and Scottish Health and Social Fund. All monies allocated were expended during the year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from Co-op community fund. Balance represents unspent monies.
- **Scottish Outreach Support** – Donation received from Baille Gifford Community Awards to support the work of the Edinburgh outreach service. The balance of monies was expended during the previous year.
- **Cambridge Road** – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. The balance was transferred to the general unrestricted fund access to which is available to Cambridge Road.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Autism Alliance** - The Autism Alliance is a UK partnership of not for profit organisations that support autistic people and their families. Hosted by Autism Initiatives Group, the Autism Alliance works to influence Government policy, collaborates with its member charities and others to move forward practice in supporting autistic people, and campaigns on national issues that affect autistic people. Having formerly been a charity in its own right, the constitution was amended and the partnership was brought under the umbrella of Autism Initiatives. Incoming resources represent the bank account of the original charity and membership fees. Outgoing resources represent the running costs of the partnership. The balance is represented by cash balances held in a separate bank account and other net current assets.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Peoples Postcode Lottery, Rathbone Foundation, Finnis Scott Foundation and Pilkington Trust and Lord Hanson Foundation. A private donation was received in the prior year the service in Riverside which was spent in this financial year.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

15. RESTRICTED FUNDS (continued)

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year.
- **NMANDD Grant** – Grant received in prior years from Newry, Mourne and Down council for the purchase of sensory equipment. Monies expended during the year.
- **Other donations** – private donations for the benefit of service users not spent during the year.

Autism Ventures:

- **Placement Grants** – a number of grants and donations received from various charitable trusts and donors towards the supporting of work placements at the Social Enterprises.
- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. Monies received in the year included grants from Peter Cruddas Foundation, PH Holt Foundation, and National Lottery Awards for All. All remaining monies spent during the year.
- **SFTA Salary Grants** – Grants received towards salary costs from Sefton Council.
- **Local fundraising donations** – General public fundraising, including a number of significant donations from various donors in support of all of our individual Social Enterprises. All remaining monies spent during the year.
- **WeGrow Grants and Donations** - grants and donations received from charitable trusts and donors towards the work of the WeGrow social enterprise. Monies received in the year included grants from Brabners. All monies spent during the year.

Autism Spectrum Connections Cymru

- **Welsh Government One Stop Shop Grant** – Grant received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum Conditions.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

16. DESIGNATED FUNDS

Included within the unrestricted funds of the group are designated funds which are set aside by the trustees for specific projects and purposes. These funds are designated as follows:

	1 April 2022 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2023 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	-	500
Group Development Fund	770	-	-	-	-	770
Peterhouse School Development Fund	192	-	50	-	123	365
General Fundraising Projects Fund	772	-	420	(479)	(123)	590
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	-	500
Covid-19 Fund	500	-	-	-	(500)	-
Peterhouse School Development Fund	657	-	-	-	(83)	574
Autism Initiatives (NI):						
General Fundraising Projects Fund	10	-	-	(18)	22	14
ICT/IS Strategy Fund	50	-	-	-	10	60
Capital Fund – Service Development	350	-	-	-	25	375
Capital Fund – Head Office	400	-	-	-	100	500
Reinstatement Fund	40	-	-	-	10	50
Vehicles	25	-	-	-	(25)	-
Covid-19 Fund	70	-	-	(29)	(41)	-
Autism Initiatives Ireland:						
Covid-19 Fund	50	3	-	(32)	(21)	-
Unplanned cessation of services fund	736	46	-	-	(51)	731
Leasehold re-instatement costs	59	3	-	-	6	68
ICT Infrastructure	50	3	-	-	18	71
Motor Vehicles	100	7	-	-	-	107
Respite - Residential Service	251	16	-	-	44	311
Resource Centre	84	5	-	-	133	222
Regulatory & Compliance	42	2	-	(34)	52	62
General Fundraising Projects	-	-	-	(25)	69	44
Group designated funds	6,208	85	470	(617)	(232)	5,914

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

16. DESIGNATED FUNDS (continued)

	1 April 2021 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2022 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	-	500
Group Development Fund	1,000	-	-	(230)	-	770
Peterhouse School Development Fund	-	-	92	-	100	192
General Fundraising Projects Fund	498	-	427	(53)	(100)	772
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	-	500
Covid-19 Fund	750	-	-	-	(250)	500
Peterhouse School Development Fund	657	-	-	-	-	657
Autism Initiatives (NI):						
General Fundraising Projects Fund	-	-	10	-	-	10
ICT/IS Strategy Fund	80	-	-	-	(30)	50
Capital Fund – Service Development	310	-	-	(98)	138	350
Capital Fund – Head Office	400	-	-	-	-	400
Reinstatement Fund	30	-	-	-	10	40
Vehicles	30	-	-	(47)	42	25
Covid-19 Fund	150	-	-	(66)	(14)	70
Autism Initiatives Ireland:						
Covid-19 Fund	61	(2)	-	(49)	40	50
Unplanned cessation of services fund	599	(18)	-	-	155	736
Leasehold re-instatement costs	60	(1)	-	-	-	59
ICT Infrastructure	70	(3)	-	-	(17)	50
Motor Vehicles	39	(1)	-	-	62	59
Respite - Residential Service	234	(8)	-	-	25	251
Resource Centre	65	(2)	-	-	21	84
Regulatory & Compliance	43	(1)	-	-	-	42
Group designated funds	6,076	(36)	529	(543)	182	6,208

16. DESIGNATED FUNDS (continued)

Autism Initiatives Group

- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure.
- **Group Development Fund** – a designated fund to provide for operational and capital developments throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities.
- **Peterhouse School Development Fund** – a supplementary capital fund to support the development of a new educational facility at Peterhouse School.
- **General Fundraising Projects Fund** – a fund representing unrestricted donations received as a result of public and private donations to the organisation including the ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding. This fund has already enabled the organisation to commence funding a three year post within the practice support team of a Health & Wellbeing Leader and a three year post for a Social Enterprise Development Officer. In addition capital projects are in the pipeline to improve some of our day services, as well as funding One Stop Shop services in Scotland, and initiatives in Wales, Ireland & Northern Ireland.

Autism Initiatives (UK)

- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Covid-19 Fund** - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. Following recent developments, this fund is no longer felt necessary and the balance has been released to general funds.
- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.

Autism Initiatives (NI):

- **General Fundraising Projects Fund** – a fund representing unrestricted donations allocated to Northern Ireland from the Group's ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ring-fenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes contribution towards the upgrade of central servers; implementation of a rota management system and other required IT expenditure.
- **Capital Fund – Service Development** – a capital fund for the relocation and fit-out of the Belfast Daycare and Outreach offices.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in Northern Ireland in line with group policy. This fund is no longer felt to be necessary.

16. DESIGNATED FUNDS (continued)

Autism Initiatives Ireland:

- **Covid-19 Fund** – a designated fund, ring fenced to provide for future Covid-19 responses in line with group policy. This fund is no longer felt to be necessary and has been transferred to general funds.
- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leashold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2023 are represented by :			
Tangible fixed assets	7,992	36	8,028
Current assets	19,768	2,337	22,105
Creditors: amounts falling due within one year	(5,644)	-	(5,644)
Creditors: amounts falling due after one year	(1,098)	-	(1,098)
	21,018	2,373	23,391

Fund balances at 31 March 2022 are represented by

Tangible fixed assets	8,139	51	8,190
Current Assets	19,414	2,024	21,438
Creditors: amounts falling due within one year	(5,659)	-	(5,659)
Creditors: amounts falling due after one year	(1,208)	-	(1,208)
	20,686	2,075	22,761

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS
(cont)

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2023 are represented by :			
Tangible fixed assets	3,843	-	3,843
Current assets	1,380	-	1,380
Creditors: amounts falling due within one year	(671)	-	(671)
Creditors: amounts falling due after one year	(971)	-	(971)
	3,581	-	3,581

Fund balances at 31 March 2022 are represented by:

Tangible fixed assets	4,086	-	4,086
Current assets	1,533	-	1,533
Creditors: amounts falling due within one year	(966)	-	(966)
Creditors: amounts falling due within one year	(1,064)	-	(1,064)
	3,589	-	3,589

18. SUBSIDIARY COMPANIES

- The trustees of Autism Initiatives Group control the following companies:

Autism Initiatives (UK)	A charity providing care for people in Great Britain & Isle of Man with autistic tendencies.
Autism Initiatives Northern Ireland	A charity providing care for people in Northern Ireland with autistic tendencies.
Autism Ventures	A Social Firm operating coffee shops, a cycle shop and workshop and a growing project to provide a work and training experience for people with autism spectrum condition.
Autism Spectrum Connections Cymru	A Charity established to provide services to people with autism spectrum condition in Wales.
Living Initiatives Limited	A subsidiary formed in December 2005. This company commenced trading in October 2009 providing accommodation for a person with Autism Spectrum Condition in the Isle of Man. The company has ceased trading.
Autism England Limited	A 100% dormant subsidiary of AI(UK) formed in February 2007.
Autism Initiatives England	A 100% dormant subsidiary of AI(UK) formed in January 2008
Autism Initiatives Cymru	A 100% dormant subsidiary of AI(UK) formed in December 2007
Autism Initiatives Scotland	A 100% dormant subsidiary of AI(UK) formed in January 2008

- In addition Autism Initiatives Group exerts dominant influence over the following associated company:

Autism Initiatives Ireland (formerly Autism Spectrum Disorder Initiatives Limited (ASDI Limited))	A company incorporated in Southern Ireland in February 2007, set up to provide care for people in Southern Ireland, which commenced trading in April 2008.

The above have been consolidated on a line by line basis. A summary of the individual results is shown on the following page.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

18. SUBSIDIARY COMPANIES continued

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2023 £'000	Total 2022 £'000
Income	57,775	8,012	9,867	658	641	-	76,953	70,631
Charitable Expenses	(58,380)	(7,570)	(9,169)	(657)	(667)	-	(76,443)	(68,888)
Governance	(65)	(16)	(63)	-	-	-	(144)	(111)
Exchange Rate (loss)/gain	-	-	273	-	-	-	273	(122)
Donation to Parent	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	(670)	426	908	1	(26)	-	639	1,510

The aggregate of the assets liabilities and funds was:

Assets	14,996	4,734	5,582	155	321	1	25,789	24,595
Liabilities	(4,364)	(445)	(733)	(91)	(321)	-	(5,954)	(5,399)
	10,632	4,289	4,849	64	-	1	19,835	19,196

Represented by:

Unrestricted funds

Designated funds	1,074	999	2,860	-	-	-	4,933	3,974
General funds	7,207	3,277	1,989	64	-	1	12,538	12,905
Restricted funds	2,351	13	-	-	-	-	2,317	2,317
	10,632	4,289	4,849	64	-	1	19,835	19,196

Related party transactions between the above companies are excluded in the consolidated accounts per FRS 102.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2023

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
(Deficit)/Surplus for the year	630	1,527	(8)	17
Adjustments for:				
Depreciation and impairment of tangible fixed assets	532	507	268	237
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange (profit)/ loss on translation	(103)	58	-	-
Loss/(profit) on disposal of tangible fixed assets	3	(95)	-	(92)
Movements in working capital:				
(Increase)/Decrease in stock	(7)	(5)	-	-
(Increase)/Decrease in debtors	(1,566)	(944)	49	205
Decrease/(Increase) in creditors	2	575	(295)	678
Cash generated from operations	(509)	1,623	14	1,045

20. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

Group	At 1 April 2022	Movement	At 31 March 2023
	£'000	£'000	£'000
Cash at bank and in hand	15,780	(907)	14,873
Bank overdrafts	(18)	18	-
Loans falling due within one year	(105)	(1)	(106)
Loans falling due after more than one year	(1,208)	110	(1,098)
	14,449	(780)	13,669
Charitable Company			
Cash at bank and in hand	1,190	(104)	1,086
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(1,064)	93	(971)
	38	(11)	27

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2023 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Within one year	1,008	825	-	-
Between two and five years	1,311	1,043	-	-
Over five years	-	60	-	-
	2,319	1,928	-	-

22. CAPITAL COMMITMENTS

The group had no material capital commitments at the balance sheet date.

23. CONTINGENT LIABILITIES

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

ACKNOWLEDGEMENTS

Autism Initiatives is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

A very big thank you to all our supporters below and to many others not listed.

Alpkot Foundation
Rural Community Engagement Fund
National Lottery Community Fund Scotland – Grants for improving Lives
Highland Innovation Challenge Fund
Edinburgh TSI – Community Mental Health and Wellbeing Fund Y2
Angus TSI – Community Mental Health and Wellbeing Fund Y2
Midlothian – Community Mental Health and Wellbeing Fund Y2
Highland TSI – Community Mental Health and Wellbeing Fund Y2
National Lottery Community Fund Scotland – Cost-of-Living Support Fund
The Hodge Foundation
Lothian Buses
GM Morrison
Lord Hanson
The Health and Social Care Self Management Fund
The Gannochy Trust

To ask for this document in a different format, contact the address below.



autism initiatives group

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Web: www.autisminitiatives.org

Autism Initiatives Group is a company limited by guarantee,
Registered in England no: 07120634 and a registered charity no 1170634.
Registered office: Sefton House, Bridle Road, Bootle. L30 4XR

Accounts



Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2022



Our Mission Statement

Our mission is to meet the needs of people with autism, their families and carers by providing a range of services which are personal, professional and innovative.

Our Vision Statement

Our expectation is that people with autism can learn and develop and we support this process every single day. We will create unique services for people to enable them to have ownership of their own lives and future.

Our Philosophy

Our philosophy is such that we want people to be at the centre of their service and furthermore we:-

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2022

BOARD OF TRUSTEES

B Williams
R Buttery
E V Slater

Chairperson

COMPANY SECRETARY

A Grainger

EXECUTIVE STAFF

A Grainger
K Silver
T Bourke
E Slevin
C Steedman
J Howard

Chief Executive
Deputy Chief Executive
Acting National Director – Republic of Ireland
National Director – Northern Ireland
National Director - Scotland
Director of Finance

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

DSG
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

Chair's Statement

As we have emerged into some normality during this year, we have taken time to review and reflect on our organisation's response to the pandemic, and how together we have faced the biggest challenge in our organisational history. To enable us to reflect, we have sought feedback from our staff teams, to understand how they felt about the organisation's response during the last year.

Overwhelmingly that feedback has been that people have felt safe and supported, and that there was 'great team work'. My fellow Trustees and I have been amazed by the dedication, diligence and creativity of all staff in keeping people safe, services open and engaged with families. This hasn't been easy, our staff teams were decimated in the New Year with Covid related absence and those people left to support the services showed great resilience and fortitude during this period.

The Senior Management Team has also demonstrated great effectiveness in our battle with Covid during the last twelve months, as well as development of safe systems and clear guidance, there has been low key encouragement that resulted in effective take up of vaccines across the organisation. Business continuity plans and staff shortage plans also proved effective. Staff team feedback has indicated that they felt Autism Initiatives were ahead of the game compared to other social care providers, and that we thought more flexibly and creatively about support. This meant we were much focused on keeping people safe, adapting to restrictions, thinking creatively about meaningful activities and keeping motivation levels high. Our person centred specialist approach also enabled us help the people we support to understand the changes in lifestyle due to Covid, and support them effectively through the vaccination programme.

My thanks and that of the Trustees go out to all the staff teams that have supported people so admirably during the last year.

Of course it has again been business as usual this year, and alongside the usual work of the Charity with the beneficiaries at the centre of all we do, the Senior Management Team, have again led a review of our strategic aims, ensuring that there is continuity and that we build on the success of the year before, this year, our key words are:

Engagement, Collaboration, Understanding, People, Progression, Specialism, Resources, Technology

And so our aims for the year are:

- 1. To develop our culture of collaborating, listening and learning to ensure continuous improvement of our services**
- 2. To be a kind, understanding and aspirational employer and support provider** - a charity where people want to work and to be supported
- 3. To ensure good leadership of all services** and effective performance of each team
- 4. To ensure shared understanding and development of our autism specialism** and the purpose, benefits, and costs of this
- 5. To work with all stakeholders (commissioners, autistic people, families) to understand their needs and develop innovative solutions to support Quality of Life and wellbeing of autistic people**
- 6. To ensure that our services are sustainable, safe and socially minded**

I am confident that the thinking and purpose behind our aims, will guide us through another successful year and enhance the culture of the organisation with people always at the centre of what we do.

I would like to thank the Senior Management Team and all the staff within the organisation for their immense contributions this year, and also to the Trustees for their continued support.

Brian Williams
Chair of Trustees



25 November 2022

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles, the Charities Act 2011, the Companies Act 2006, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

'To promote the relief, personal development and education of children and persons diagnosed with an autistic spectrum condition and/or non-communicating persons with autistic tendencies.'

The Charity interprets the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations.

The vision of the Group is to:

Provide specialist services to support Autistic people to learn and develop.

Create unique services enabling people to have ownership of their own lives and futures.

The strategies employed to achieve the Group's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

Autism Initiatives Group achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives Group and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

The Group's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Group considers equal access to its services is an important issue. Autism Initiatives Group has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services regardless of gender, religious conviction, disability, ethnicity or sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives Group aims to ensure that the Charity and its subsidiaries are fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- 'One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through the Group's social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources. People with autism spectrum conditions and their families sometimes self refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education.

ACTIVITIES

To deliver its objectives the organisation provides a broad range of services, through its charitable subsidiaries, which include the following:

- Peterhouse School and FE Department for children and young people between the age of 5 and 19 years
- The Haven School in North Wales
- Outreach Support Service for Mainstream Education (OSSME)
- Supported Living Services
- 24 Hour Residential Care
- Community Resource Centres
- Day Opportunities
- Respite Care
- Advisory Services
- Community Support
- Family Support
- Supported Employment
- Training and work experience through our Social Enterprises
- 'One Stop Shops' – offering advice, information, support and social activities (free at the point of delivery)
- Community Outreach and Floating Support
- Holiday and After School Clubs in Wales (nominal sessional fees apply)

EMPLOYMENT POLICIES

The employees of Autism Initiatives Group are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of the Group have made a significant contribution to its continued success.

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its objectives. This includes employees also undertaking vocational qualifications, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

STRATEGIC REPORT

The strategic report below includes a Section 172 statement, summary of achievements and performance, a financial review, plans for future periods and a summary of principal risks and uncertainties and plans for future periods.

Section 172 statement

In accordance with Section 172 of the Companies Act 2006 each of the trustees acts in a way that he or she considers, in good faith, would most likely promote the success of the Group for the benefit of its stakeholders as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term
- interests of the Group's employees
- need to foster the Group's relationships with suppliers, customers and other key stakeholders
- impact of the Group's operations on communities and the environment
- desirability of the Group maintaining a reputation for high standards of business conduct
- need to act fairly as between stakeholders of the Group

Section 172 statement (cont.)

Autism Initiatives Group depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The Group seeks to put its service users best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the organisation. Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the organisation's vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular the Trustees consider:

Impact on employees

Autism Initiatives Group views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member's employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

Stakeholders

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

The wider community

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives Group services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

ACHIEVEMENTS and PERFORMANCE

The Autism Initiatives Group comprises, Autism Initiatives Group (AIG) and its following subsidiary charities:

- Autism Initiatives UK
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Initiatives Isle of Man
- Autism Spectrum Connections Cymru
- Autism Ventures

Some of the individual achievements and performance of the individual charities within the Group, are as follows, more detailed information can be found in the individual annual reports of each entity in the group

Autism Initiatives UK

The months of December and January were challenging for us with high levels of staff absence due to the Omicron variant, alongside the usual winter bugs and annual leave planned over the Christmas period. Area Managers worked well with their managers, often outside their planned working hours, to make sure that shifts were covered and that any change in risk of infection was appropriately responded to. Our teams have continued to show lots of goodwill and commitment to the people we support.

In our schools we implemented a Covid Recovery Plan alongside a robust plan to ensure all students were on track to meet individual targets. During the Autumn and Spring Term staff absence due to Covid was up to 25% and the schools responded well by implementing a response level plan which ensured all classes were safely staffed and all students could continue to attend school.

In Scotland the demand for our One Stop Shop services increased as the pandemic increased and they were contacted by more autistic people who were becoming increasingly anxious. We saw more people who were developing OCD symptoms and suffering from low mood. The lack of knowing when the pandemic was going to end, when they would go back to work – was their job secure, frustration towards those who did not adhere to the rules etc. had an extremely negative impact on people's mental health and general wellbeing. It continues to be fundamental to the work that we do that we are responsive to the needs of the people we support and we therefore developed Wellbeing groups, Discussion groups and Peer support groups, to help to address the impact of the pandemic.

The requirement for mandatory vaccination in order to work within Social Care was an additional demand for us during this time. Human Resources and Area Managers invested a lot of time in to meetings to support unvaccinated staff to understand the importance of vaccination, we had begun to plan consultation with those who remained unwilling to be vaccinated and to begin to plan for losing unvaccinated staff.

The requirement for vaccination as a condition of deployment has now been revoked, but we will continue to support staff to understand the benefits of vaccination and expect that staff will be vaccinated.

During the last year, we maintained a high percentage of compliance with mandatory and specialist training, often using remote, or small numbers of bespoke training for teams. During the year, we planned, and returned to face to face training, and to working in the office, but continued with remote team meetings. We have developed a Hybrid Working Policy as some working at home has been much appreciated by staff and has helped with both outcomes and goodwill.

As with other social care agencies, recruitment and retention has been problematic for us, especially in the winter months of the year. The Operational Teams and Human Resources have worked imaginatively to redesign our recruitment approaches, developing a value based recruitment approach alongside a renewed on-boarding process. We have received much positive feedback since the introduction of values based recruitment, with the new selection process allowing the candidates values to become clear and for us get a more in depth understanding of candidate's personal attributes.

Retention was also analysed and approaches developed to support retention and make retention everyone's responsibility. I am pleased that the results have been excellent, and that we appear, in comparison with other social care agencies, to be ahead of the game. Our healthy reserves gave us the confidence also to make two unbudgeted pay rises during the year, which have maintained support staff salaries within the top ten percent of social care providers.

As statutory services have emerged from the pandemic, there was an increased number of inspections and monitoring visits. We are aware that our different way of working in the last year has meant that there have been some 'gaps', for example in non-essential repairs and maintenance, however these gaps were efficiently identified and filled, and we have maintained our very good inspection ratings throughout our services.

ACHIEVEMENTS and PERFORMANCE continued

We have also continued to grow our services, developing supported living, expanding day opportunities, but also continue to be responsive to need. We also identify gaps in service provision to provide unique and bespoke services, that the people who commission our services appear to appreciate. Within England, we have opened one new service in Liverpool and three new services have opened in Blackpool. We have also grown our flexible education service, aligned with our social enterprises, which has given young people who have found it difficult to access schools, an alternative which has yielded great results for those young people.

We continue to receive compliments from different stakeholders. Peterhouse School was judged as 'Leading' in 'Leadership at All Levels' and 'Quality of Provision and Outcomes'. The school also achieved an area of excellence 'empowering autistic students to overcome barriers to learning and life through the personal tutorial programme' by the Challenge Partners Quality Assurance Review.

Adult services also received numerous compliments, some examples:

From a family member

'I would like to show my gratitude by complimenting the girls who look after my sister.'

'My sister has been living in supported 1:1 living for several years. Over those years 1 member of staff has stayed the same, G. She is an absolute credit to your team. She and the other 2 girls do an amazing job.'

'I'm finding it difficult to explain over email how amazing they all are. Especially with the triumphs my sister has overcome. For example she's had both Covid vaccines and minor surgery. When once upon a time she would be too frightened to go into a doctors surgery. Can someone please contact me to discuss further as there's so much more.'

From a social worker:

'I just wanted to take a minute to thank you and your team for the great work you are doing with H (her co-tenants) and her family. This morning's meeting was extremely positive.'

'I feel A.I. go the "extra mile" with and for all they work with, and just wanted to take a minute to thank you and your team for this case specifically.'

'Dear J and C, thanks for your time today. I wanted to say on behalf of myself, L and A, that it has been great to hear how well S is doing. We were asked to facilitate a review of his HCR 20. We have been struck by the compassionate language you use when talking about him and how well you know him and understand the impact of his ASC upon him. The whole team sound attuned to his needs and it's been wonderful to hear how well he is doing. This has been immensely helpful in reviewing his HCR 20 and formulation.'

From our staff:

'It's not just a job. The people we support are at the heart of the company and we are always trying to improve our service to them.'

'The company is supportive of new ideas and will try everything they can to make the people we support's dream a reality.'

'I have worked for AI for over 11 years and can honestly say it's the best organisation I've worked for.'

Our thanks also go to every person that took part in a Walk for Autism at the beginning of the year, your efforts resulted in a fantastic return which will go directly to fund projects to benefit autistic people throughout the organisation.

Autism Initiatives Northern Ireland

In the past year Covid has of course remained a significant concern and there has been fluctuations in the numbers of staff and people supported tested positive. We experienced Covid-19 outbreaks in close to a quarter of our services, over fifty per cent of our staff developed coronavirus but only nine per cent of people supported developed the condition.

The low number of people supported who developed coronavirus, none of whom were very ill or needed hospital care, is testament to our effective infection control processes, planning, risk assessing and adapting to the fast moving requirements that were required during the pandemic. By being proactive and rapidly adapting to requirements related to the coronavirus pandemic in the past year our staff and people supported have been kept safe.

There were also excellent shared responses by our staff teams and senior managers in supporting each other through the pandemic that resulted in organisation resilience as well as high levels of safety and well-being for the people we support. At times staffing did become difficult however due to the financial health of the Charity we were also able to enhance overtime rates to encourage increased staffing over the festive season.

ACHIEVEMENTS and PERFORMANCE continued

AINI continues to show healthy business growth this year, total turnover in the financial year was £6.9m and for the 2021/22 financial year this increased to £7.2m, a four per cent increase. We had been successful in filling vacancies within services, with healthy referrals throughout the year, and have also commenced a new supported living service. The new service was designed around the specific needs of a young person with autism who would not tolerate living with others, their support from a previous provider had broken down. This service opened despite difficulties with recruitment across the social care sector due to the pandemic. The young person has settled very well into their new home and she and her family are delighted with the support Autism Initiatives are providing.

Training and the specialist training provided by the Charity is integral to the good outcomes experienced by beneficiaries. All regulatory training is provided at a consistently high rate of over ninety per cent well in excess of our key performance indicator of eighty per cent delivery.

Evaluation surveys of staff views, experiences and engagement with training activities are overwhelming positive. This excellent standard of training delivery has been maintained during the pandemic by use of improved flexibility of the training delivery utilising both face-to-face and online training combined with experiential learning such as shadowing in the work setting and an excellent induction programme.

We continued to maintain a very good relationship with commissioners in NI which continues to contribute to a steady annual increase in commissioned work being awarded to us due to how successfully we have provided such services to agreed contracted times. Our reputation remains high which is regularly acknowledged by care management professionals in reviews and interactions with our services.

For example reported by a HSCT Manager about one of our services:

'I just want to tell you the provider report you completed is the best provider report I have ever read. It provides all the information I need to complete a comprehensive assessment and shows how much care and support you provide for (person supported) and how well you know him.'

The work of the Charity continues to be respected, for example a clinical psychologist commenting on a young person who transitioned into a new service:

'She commended supporters on how well they have supported X throughout the transition into her new home. She is now displaying few behaviours of concern and therefore can be discharged from clinical psychology at this time as staff have allowed X to get to know them so well which has made her comfortable and feel reassured in her new setting.'

We record and monitor significant compliments made about our services from key stakeholders, and we are especially proud of the high number of these received is a useful quality marker of good service provision. In the past year we have had over one hundred compliments. These come from a range of professionals and stakeholders and focus on the excellent care, support and expertise that our supporters and managers provide. But, our greatest pride is in compliments from families of the people we support.

The following examples are from three individual parents, representative of three separate services:

'I had A's review today and placed on record the wonderful care and support she receives and how much it means to us to know that she is so valued and loved in her home.'

'B is so happy ... nothing is ever too much trouble. All work hard to keep him and other service users as happy and as safe as possible.'

'I compliment all supporters on how well they have cared for C since she has moved into the service. I know she is in the right place and I have seen a big difference in her.'

A mother commented on her daughters care and support-

I had D's review today and placed on record the wonderful care and support she receives ... and how much it means to us to know that she is so valued and loved in her home.'

A father stated he thanked both staff for helping his son get his booster vaccination and ensuring that it all went 'incredibly smoothly and for making the process so easy for him'.

ACHIEVEMENTS and PERFORMANCE continued

Autism Initiatives Ireland

Autism Initiatives has faced another challenging year in relation to Covid which placed a high demand on our front line staff with Covid related staff absence remaining high. Our commitment to the provision of day and outreach resources while maintaining 24/7 residential and respite services throughout the pandemic required a high level of flexibility from staff as we were forced to reduce some areas of our service delivery, or do it in a different way to be able to redeploy staff to essential services. Area managers and staff teams were excellent in keeping services open and functioning properly, and we have received many compliments and notes of appreciation from families over this period for the way we have responded individually, and as an organisation to the challenges that we have faced.

Our planning and resourcefulness have stood the organisation in good stead, reducing the risk of infection remained our number one priority, and we quickly adapted and implemented new guidance around managing this risk. Outcomes for people supported were good, and while we experienced some outbreaks, everyone was kept safe.

The Senior Management Teams and Human Resources have been excellent in responding to the staffing crisis that impacted on social care. Recruitment and Retention plans were developed and embraced by all staff, with recruitment processes seeing review and change to allow for more effective recruitment which has seen staffing levels recover. Retention and how we support retention has been something that we have also closely looked at, leading to some positive changes and a culture shift whereby retention becomes the responsibility of everyone within the organisation.

Feedback from our service users and families are essential in the management and provision of services throughout the pandemic. Thankfully the ongoing consultation with service users and families indicates high levels of satisfaction both individually and at service level this past year. Considering the many challenges we faced as a provider, many families and service users appear to recognise and appreciate how priorities were made in response to 'meeting needs' with respect to front-line workers and their safety being balanced with essential service provision throughout the pandemic. The flexibility and responsiveness of all our staff, especially where redeployment of staffing necessitated 24/7 safe service provision at critical periods, has proved invaluable.

Increased inspection from regulatory services has been challenging this year, especially during periods of staffing difficulties. However the team have rallied around this, and any issues in the environments of the service (due to non-essential maintenance being scaled back) have been quickly caught up, and our recent inspections have resulted in good reports.

In the previous two years the finance team has worked exceptionally to provide all the information to make a successful application to the Pay Restoration Programme, April 2021 saw payment of the first instalment, with the second tranche, which was applied for in May 2021 due in 2023. The Charity decided to make an enhanced restoration to staff, which saw staff receive €1,000 per employee plus fifty per cent back dated to January 2021.

We continued to receive referrals and grow our services during the last year and our relationship with HSE around our referrals has been good. The HSE are continuing to appoint new staff and roles that we are becoming more familiar with through our quarterly reviews. These include new Disability Officers and Placement Coordinators. The regular quarterly meetings have provided more up-to-date communication and collaboration opportunities. We recognise that relationship building is essential in meeting the complex care needs as evidenced in recent 'social care emergency' referrals. All as a specialist provider is responding to these challenges with an emphasis on VFM.

FINANCIAL REVIEW

Overview of the year

▪ Income and Expenditure

Total income in the year ended 31 March 2022 was £71.2m (£68.0m 2021), an increase of 4.7% on the previous year. The increase was mainly the result of fee increases, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the Group continues to account for the majority of overall income.

FINANCIAL REVIEW (continued)

Voluntary income increased to £2,419k from £2,378k.. The Fundraising Team has expanded to include a Fundraising Assistant to support Trust fundraising and Community Fundraising. The 5th Walk for Autism virtual fundraising challenge saw almost 4000 people register and the 1st Cycle for Autism virtual challenge launched. Income from Trusts included several grants from Scottish Government for One Stop Shops and a number of Charitable Trusts awarded funds to the Bristol Avenue renovation project. Although Trusts are now operating as normal post pandemic, mass participation events such as Edinburgh Marathon and Bournemouth Marathon are postponed until 2023.

Total resources expended in the year ended 31 March 2022 were £69.7 (£63.3m in 2021) an increase of £6.4m from the previous year. This represents a rise in expenditure of 10.1% which in addition to setup and running costs for services commencing during this and in the previous financial year is mainly due to significant increases in wage and staff costs as a result of actions we have taken to improve recruitment and retention of staff in the face of increasing challenges in the care sector as well as continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a surplus of £1.5m for the year ending 31 March 2022 (£4.7m surplus for the year ending 31 March 2021). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a surplus of £17k (2021: £499k) for the year ending 31 March 2022. This result is after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and Covid-19 related costs.

The main operating Charities continue to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels and the need to improve pay and conditions in order to recruit and retain staff has resulted in increasing costs in the organisations key areas of wages and salaries.

The Group is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

As noted elsewhere in this report, the Coronavirus Crisis has presented the Group with considerable challenges, The Group's management continues to assess the ongoing consequences, and are confident that the Group is currently well placed to minimise the effect of the crisis on the Group's finances.

▪ Balance Sheet

The Group's balance sheet remains healthy with net assets of £22.8m (2021: £21.2m). This represents an increase of £1.6m over the previous financial year. Unrestricted funds amount to £20.7m (2021: £19.3m) and restricted funds £2.1m (2021: 1.9m). At 31 March 2022 the cash position was £15.8m (2021: £14.7m).

▪ Subsidiary undertakings

A summary of the results of subsidiary undertakings is reported in note 18 to the accounts.

▪ Capital expenditure

Significant capital expenditure for the year of £0.9m includes property acquisitions in both England and Northern Ireland.

Principal Funding Sources

The principal funding sources for the Group is fee income from local authorities and education authorities for students and adults cared for and educated by the Group.

Reserves Policy

The trustees consider the Charity and the Group's free reserves policy on a regular basis. Now more than ever the trustees are aware that the Group needs to maintain sufficient reserves to allow it to not only meet future known commitments and liabilities but also to absorb unforeseen setbacks and to react to change or take advantage of opportunities.

FINANCIAL REVIEW (continued)

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans.

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2022 this would equate to committing to build a level of free reserves within the Group in the long term of circa £26.2m.

Autism Initiative Group's principal objective is to continue to advance and improve the work that is delivered by its subsidiaries through programmes of continuous research, development and investment into all areas of operations. In order to advance this, Autism Initiatives Group seeks donations from its subsidiary charities. Funds from donations received are held in designated reserves in Autism Initiatives Group for the benefit of its subsidiary charities.

Therefore when assessing the level of free reserves available for the Group the trustees consider the combined level of undesignated unrestricted reserves held in subsidiary charities together with any designated funds within Autism Initiatives Group, which have arisen as a result of donations that have been made.

As at 31 March 2022 the Charity had unrestricted reserves of £3.6m (2021: £3.6m) and £2.2m (2021: £2.0 m) held as designated in respect of donations from Subsidiaries in line with the above. The trustees are aware that combined free reserves of £7.5 falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Investment Policy

The Group has the power to invest funds not immediately required for its general purposes in such investments as it deems fit for purpose.

The Group's investment objectives are to:

- Generate income to further the objects of the Group
- Safeguard the assets and business continuity of the Group
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Charity's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property (other than for the Charity's general purposes) or any other investment. This policy is kept under review.

Principal risks and uncertainties

The trustees are committed to adopting best practice in the identification, evaluation and cost-effective control of risks, to ensure that the Group's exposure is minimised or eliminated where possible.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

Principal areas of risk identified as a result of the processes in place include;

Financial Risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies (95% of the Group's income is derived from these sources) and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition, an ongoing program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The Group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

FINANCIAL REVIEW (continued)

Operational Risk

Ensuring the provision of its services to the many people affected by ASC who are served by the Group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Group's facilities or services is minimised.

In addition to the above a detailed risk register is kept and reviewed by the trustees and they are satisfied that the systems in place manage exposure to the major risks identified.

PLANS FOR FUTURE PERIODS

In previous years, the Group has worked towards restructuring the organisation, creating a top company, 'Autism Initiatives Group' to act as a corporate centre, providing a number of 'head office' functions to the organisation as a whole. This restructure was successfully concluded at the commencement of the previous financial year. The focus as a group for the forthcoming year will be to continue to improve the consistency of our systems and processes across the range of activities that support the organisation.

The Group will also continue to focus on resources, ensuring value for money within supplier contracts and striving to be as efficient an organisation as possible, without compromising the quality of support to the beneficiaries of the Group.

Specific future goals for the regions, subsidiaries and social enterprises are detailed below:

Autism Initiatives UK

For this coming year within our education services and following the retirement of our Head Teacher, we have restructured and appointed an Executive Head Teacher who will oversee all of Autism Initiatives Education service under a new strategic development plan, which includes the further development of the flexible education service.

Alongside this we have exciting plans for the development of a replacement school, and we are busy looking to acquire land, and develop a school that enhances our education offer by providing a unique environment based on the Passivhaus concept of low energy costs and high standards of wellbeing and comfort.

Within adult services we continue to receive referrals and develop innovative and flexible services underpinned by our person centred autism specific support. Further development of supported living services will take place both in England and Scotland with new services planned for this forthcoming year.

We also continue to develop our approaches and we will see further development of our contemporary autism practice informed by the research of our Deputy Chief Executive, Dr Kate Silver. Such investment in developing our understanding helps the beneficiaries of the Charity achieve and progress in a way that is not reflected in generic social care services.

Autism Initiatives Northern Ireland

We have been very successful in providing bespoke individual autism specific services for individuals who require this type of service. Having developed a good reputation with commissioners for developing such services we shall develop another service of this nature in the coming year.

A year ago we commenced provision of Defibrillators in services to provide rapid cardiac emergency first aid in services, which are known to potentially save lives. To date approaching fifty per cent of services have been provided with a defibrillator and in the coming year we intend to provide one in each service.

From funding raising in the coming year we intend to provide garden equipment, raised beds for growing flowers and vegetables, garden furniture to provide for fuller use of outside space, and garden equipment that can act as sensory enhancements for the people we support.

We aim to relocate our head office, and also develop a new day resource centre for young people.

PLANS FOR FUTURE PERIODS continued

We will continue to receive referrals and work with commissioners and families to provide flexible and innovative service solutions.

We also continue to develop our approaches and we will see further development of our contemporary autism practice informed by the research of our Deputy Chief Executive, Dr Kate Silver. Such investment in developing our understanding helps the beneficiaries of the Charity achieve and progress in a way that is not reflected in generic social care services.

Autism Initiatives Ireland

In meeting complex needs and adapting residential services to better meet the needs of individual service users has required innovative building adaptations. Balancing these individual complex needs with the compatibility of other shared living arrangements is challenging. A strong feature of our specialism is to build services around our service users. Shared living spaces may present with many requirements for personal space, work space, social and shared living arrangements. We have identified a number of living arrangements that we would like to explore creative alternatives. This planning and design will identify opportunities for independence and development.

The development of respite services are also designed with the 'balance' of compatibility and meeting individual needs of service users. The most recent setting up of the Pines is proving successful in meeting these needs. Replicating this model which can provide a mix of personal space while supporting families will be a primary focus next year and we are currently exploring the setting up of respite services in the CHO 7 area.

We are also exploring our strategic response to the housing needs of people supported. In meeting with families, the future housing needs of autistic people are of significant concern and it is clear from our consultation with families there is a need for increased independent living opportunities. The housing crisis in Ireland is hampering these opportunities, with the government struggling to respond to the recent ESRI Report, June 2021, requiring a doubling of its investment in housing stock to 36,000 units each year. To date accessing housing in Ireland, especially social housing re: complex/special needs, involves being on a waiting list or accessing housing needs through Housing Associations. In response to these challenges All, continue to network and build up relationships with Oaklee, Respond and North East Housing. We aim to continue to develop our supported living services, and where feasible we will consider future investment in housing stock to meet autistic people's needs.

I would like to thank the Trustees for their support during this difficult year, the Directors and Senior Management Teams for their professionalism and excellence, also the staff teams for their dedication and resilience. Thank you also to our beneficiaries for their inspiration and all stakeholders for their support.

CHARITY INFORMATION

Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group. Autism Initiatives Group was registered with the Charities Commission on 8th December 2016.

The Group's principal operating subsidiary, Autism Initiatives (UK) was registered with the Charity Commission in 1990. Initially it had a borough-wide brief to ensure that people with autism in Liverpool and Lancashire had access to a comprehensive range of direct and supportive services, which were personal, professional and innovative. All users of Autism Initiatives' services have a diagnosis of an ASC or would otherwise benefit from the Group's philosophy and approach.

The aim of the organisation continues to be to represent and provide for the needs of people with autism, their families and carers. The last 25 years has seen significant growth in the number of people with autism which the Charity supports and in the range of services provided throughout the UK. The Group's reputation for the quality and depth of the service it provides has resulted in many local authorities and area health boards requesting that it set up similar services all over the UK and Ireland.

CHARITY INFORMATION continued

Initially, this began in other parts of the North West region of England, and comprehensive services are now also established in the North East of England, Scotland, Isle of Man, Wales and Northern Ireland in its charitable subsidiaries and in Southern Ireland under Autism Initiatives Ireland (formerly ASDI). The organisation is committed to service development that allows people to benefit from its services across a wide geographical area.

The strength of the organisation lies in its strong governance, management structure and policy coverage. The Autism Initiatives Group has demonstrated an ability to be flexible to meet the constantly evolving needs of its client base in the context of the ever changing government legislation and funding structures.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

Autism Initiatives Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 8th January 2010, as amended by special resolution dated 13th October 2016. It is registered with the Charity Commission.

Group Companies

As of 31 March 2021, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 02436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade and The Bridge Project (No: 03039158/Charity reg: 1055005) did not trade in the year. In addition, the Charity had six wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885). C-SAW (North Wales) Limited (No. 03893623) and First Inclusive Limited (No 07168123) were dissolved during the previous financial year.

Trustees

The trustees, who are also the directors for the purposes of the company law, and who served during the year are;

B Williams
R Buttery
E V Slater

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £15k (2021: £15k) was paid to Mr Brian Williams in respect of remuneration.

All trustees undergo a training and induction programme and work within the code of conduct and good practice guidelines as set out by the Charities Commission.

All trustees have a job description and designated responsibilities within the committee that they sit on. The committees are Finance and audit, Education, Human Resources, development committees and Wales and Scotland committees, who report back to the main Board on a quarterly basis.

The Board has appointed a Chief Executive to manage the operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority within terms of delegation approved by the trustees. The working relationship between the Board and the Chief Executive is a tribute to the strategic development of the organisation and as such the Board meet on a quarterly basis.

STRUCTURE, GOVERNANCE and MANAGEMENT continued

Executive Management

The Chief Executive has global responsibility for all Autism Initiatives Group operations, including the implementation of the policy and strategic direction of the organisation. The Chief Executive is the interface between the governance and management functions of the organisation.

The Chief Executive has an executive management team which comprises the National Directors for England, Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Remuneration Policy (key management personnel)

The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

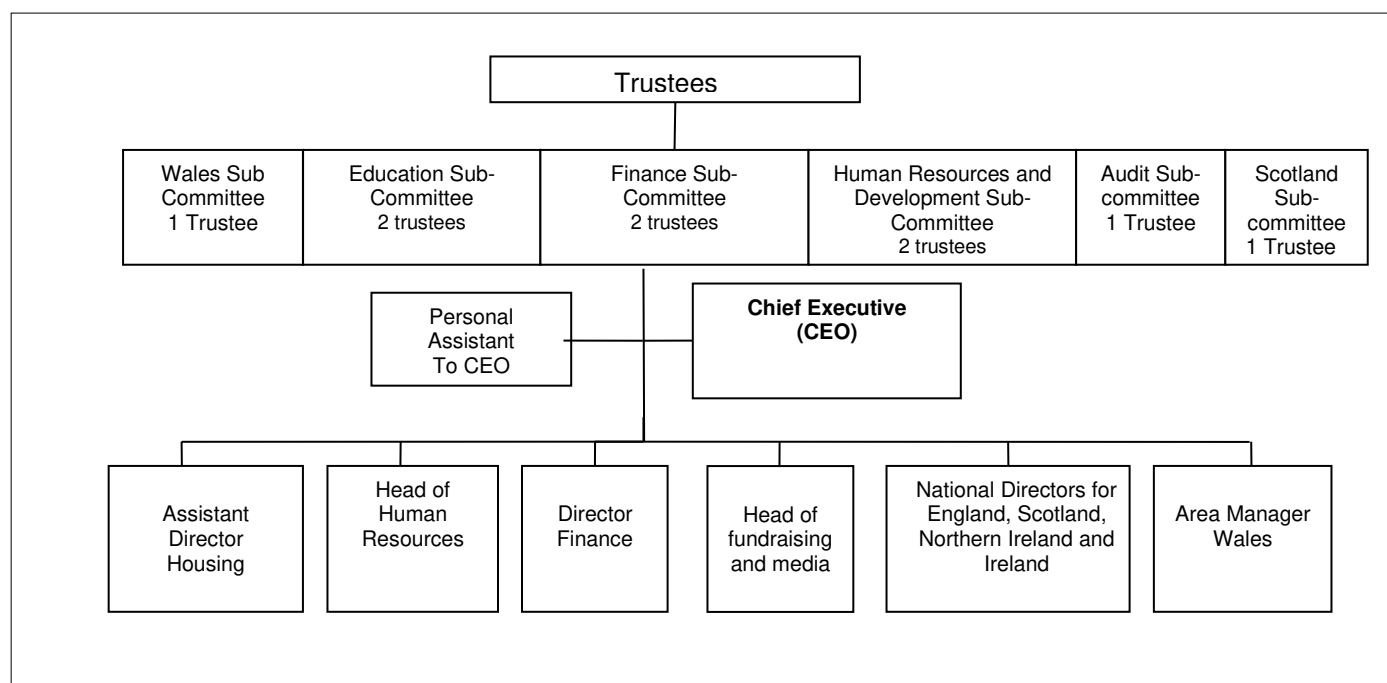
During the year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



STRUCTURE, GOVERNANCE and MANAGEMENT continued

Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Group may face
- A system of establishing the high risk factors and a procedure to mitigate the risk
- The implementation of procedures designed to minimise any potential impact on the Group should those risks materialise

This work is ongoing and the particular formulation of the risks identified through the procedure allow for the contingency plans to be drawn up through the identified risk procedure, the main focuses being corporate risk. There is also a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the group Charities.

Business Planning

The three year Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, its aims and its objectives and provides the framework, based on the core values, through which the organisation is managed. The plan provides a clear statement of the current position and how the Autism Initiatives Group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the Group support, their families and other partners.

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2018 to 2022.

Business Planning

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives Group and its subsidiary charities:

- Are firmly rooted in the communities in which it works and where its service users live.
- Are committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- Establish partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- Have a positive and enthusiastic "can do" attitude throughout the society.
- Believe in the values on which its services are based.
- Listen and learn from its experiences, maintaining reflective practice throughout.
- Actively enjoy providing a wide range of individual and personal services, which support people and their families.
- Are unafraid of change or challenges.
- Have an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

ENERGY AND CARBON REPORT

Energy and emissions report

During the period total UK energy use was 3,936,695 kWh

During the period total greenhouse gas emissions due to UK energy use was 850,627 kgCO₂e

During the period the Group intensity ratio was 0.39 (Tco₂E per total tonnes of production)

During the financial reporting period, for its UK based entities, Autism Initiatives Group have made the following energy efficiency improvements:

- Promoting energy conservation - We have renegotiated all of our gas and electric contracts across the UK to one single supplier and promote the switching off of electrical equipment when not in use where safety is not compromised.
- Promoting recycling - Recycling facilities are available in all offices, and staff are encouraged to work with service users to use facilities. A number of our houses use water butts, and it is hoped this will be rolled out to all properties
- Utilise environmentally friendly products and manufacturers- As a member of Procurement for Housing (PfH), we have made significant moves towards utilising sustainable products. PfH provides us with services such as furnishing and cleaning supplies. PfH only use suppliers whose supply chains do not contribute to the destruction of local eco-systems. Staff are able to log into PfH and order directly for their services, which has reduced company fuel usage: previously staff collected all orders from their local head office.
- Utilise fuel efficient vehicles - We have recently purchased a fleet of new minibuses which, as brand new vehicles, are more fuel efficient than previous. Mileage/fuel usage is recorded for every AI owned vehicle, which allows close monitoring and modification of routes in order to reduce fuel consumption.
- Staff Training - Staff have received training on sustainability and waste management; we plan to continue this in order to raise awareness of key issues.
- Waste Management - We utilise a number of permitted, licensed and exempt facilities for the recycling or disposal of material. We hold current copies of the environmental consent for each facility on file and cross check these against the waste types being handled. Encouraging less car use and fuel consumption - We encourage the use of bicycles for all staff. Our successful social enterprise MeCycle recycles and refurbishes used bicycles which are sold on to the public. The low cost of bikes, along with maintenance and cycling proficiency courses run by MeCycle, has encouraged many staff to take up cycling and we have ensured that safe bike storage is available for both staff and service users.
- As a company with services across the UK, IOM, Scotland and Ireland, we have looked to tackle the monetary and ecological cost of travel for meetings, by installing video/audio conferencing facilities.

The group has followed the 2019 HM Government Environmental Reporting Guidelines. The group has also used the GHG Reporting Protocol – Corporate Standard and have used the 2020 UK Government's Conversion Factors for Company Reporting

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Autism Initiatives Group for the purposes of company law, are responsible for preparing the Trustees Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

In preparing these accounts, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity has low energy usage and has not therefore included an energy and carbon report.

AUDITOR

In accordance with the Charity's articles, a resolution proposing that DSG be reappointed as auditor of the Charity will be put at a general meeting.

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the Charity and Group's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

This report, including the strategic report was approved by the Board of Trustees on 25th November 2022 and signed on its behalf by:



B Williams
Chair

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006..

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



J M Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of

DSG

Chartered Accountants and Registered Auditors

43, Castle Street

Liverpool

L2 9TL

Date 25th November 2022

DSG is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year by the Charity and its subsidiaries.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS102. The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k. Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating Charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group.

The introduction of the new holding company constitutes a Group reconstruction and has been accounted for using merger accounting principles. Therefore the consolidated financial statements of Autism Initiatives Group are presented as if Autism Initiatives Group had always been the parent company. Accordingly, the results of the Group for the year ended 31 March 2022 the comparative figures for the year ended 31 March 2021 are prepared on this basis.

These financial statements consolidate the results of the Charity and its subsidiaries on a line-by-line basis.

(b) Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.
- Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- Charitable expenditure comprises direct expenditure in the furtherance of the Charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

(e) Depreciation of tangible fixed assets

Tangible fixed assets costing more than £5,000 are capitalised and included at cost including any incidental expenses of acquisition.

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

Freehold land and buildings	2% straight line
Long leasehold land and buildings	Over the life of the lease
Office, furniture and fittings	25% and 33% straight line
Property improvements	10% and 20% straight line
Computer equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

(f) Impairment of fixed assets

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(g) Investment Property

Investment Property, which is property held to earn rentals and for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and dated at its fair value as at the reporting date. The surplus or deficit on the revaluation is recognised in net income/expenditure for the year. The cumulative gains or losses on revaluation are un-distributable.

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Investments

Investments are stated at the lower of the cost and market value.

(l) Stock

Stock is stated at the lower of cost and net realisable value.

(m) Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the SOFA over the period of the lease. Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(n) Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the School. As required by FRS 102, the Charity accounts for this scheme as if it were a defined contribution scheme.

(o) Funds

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The details of the nature and purpose of each fund is set out in the notes to the accounts.

(p) Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences arising from the re-translation at year end of Group assets and liabilities are recognised as unrealised in the Statement of financial activities.

(q) Going concern

As part of assessing the potential impact of the ongoing COVID 19 virus situation the trustees have prepared revised financial forecasts for the charitable company / group. These forecasts indicate that the charitable company/ group will continue to operate in surplus, and generate cash, over the period considered by them in their assessment of the appropriateness of adopting the going concern basis in the preparation of these financial statements. The revised forecasts also demonstrate that existing banking facilities will remain adequate and that all associated banking covenants will be satisfactorily met. The trustees have also considered the impact of potential operational challenges posed by COVID 19, including but not restricted to, an assessment of the costs and ability to deliver services. The trustees have concluded that any operational pressures caused directly by the COVID 19 situation are unlikely to have a material impact on the charitable company / group. On this basis the trustees consider it appropriate to prepare these financial statements on a going concern basis.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2022

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
INCOME FROM:					
Donations and legacies	1	1,359	1,060	2,419	2,378
Other activities	2	137	-	137	48
Investments	3	7	-	7	5
Charitable activities :					
Education income	4	4,621	848	5,469	5,422
Client support income	4	58,936	3,673	62,609	59,613
Other	4	540	-	540	447
Other income	5	-	-	-	83
Total income		<u>65,600</u>	<u>5,581</u>	<u>71,181</u>	<u>67,996</u>
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		380	-	380	303
Charitable activities :					
Education services	6	4,653	817	5,470	4,383
Client support services		58,530	4,581	63,111	58,244
Other		563	8	571	459
Exchange rate loss/(gain)		<u>122</u>	<u>-</u>	<u>122</u>	<u>(102)</u>
Total expenditure		<u>64,248</u>	<u>5,406</u>	<u>69,654</u>	<u>63,287</u>
Net incoming resources before transfers		1,352	175	1,527	4,709
Transfers between funds		-	-	-	-
Net income for the year/Net movement in funds		<u>1,352</u>	<u>175</u>	<u>1,527</u>	<u>4,709</u>
Fund balances at 1 April 2021		19,334	1,900	21,234	16,525
Fund balances at 31 March 2022		<u><u>20,686</u></u>	<u><u>2,075</u></u>	<u><u>22,761</u></u>	<u><u>21,234</u></u>

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 29.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2022

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	1,392	986	2,378
Other activities	2	48	-	48
Investments	3	5	-	5
Charitable activities :				
Education income	4	4,582	840	5,422
Client support income	4	56,042	3,571	59,613
Other	4	447	-	447
Other income	5	83	-	83
<i>Total income</i>		62,599	5,397	67,996
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		303	-	303
Charitable activities :	6			
Education services		3,642	741	4,383
Client support services		53,919	4,325	58,244
Other		443	16	459
Other expenditure		-	-	-
Exchange rate		(102)	-	(102)
<i>Total expenditure</i>		58,205	5,082	63,287
<i>Net incoming resources before transfers</i>		4,394	315	4,709
Gross transfers between funds		14	(14)	-
Net income for the year/Net movement in funds		4,408	301	4,709
Fund balances at 1 April 2020		14,926	1,599	16,525
Fund balances at 31 March 2021		19,334	1,900	21,234

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2022

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
INCOME FROM:					
Donations and legacies	1	558	-	558	652
Other activities	2	317	-	317	231
Investments	3	-	-	-	-
Total income		875	-	875	883
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		333	-	333	280
Charitable activities:					
Client support services	6	525	-	525	119
Exchange rate gain		-	-	-	(15)
Total expenditure		858	-	858	384
Net incoming resources for the year before transfers		17	-	17	499
Net income for the year/Net movement in funds		17	-	17	499
Fund balances at 1 April 2021		3,572	-	3,572	3,073
Fund balances at 31 March 2022		3,589	-	3,589	3,572

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 31.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2022

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
INCOME FROM:					
Donations and legacies	1	652	-	652	2,798
Other activities	2	231	-	231	230
Investments	3	-	-	-	-
Total income		883	-	883	3,028
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		280	-	280	254
Charitable activities:					
Client support services	6	119	-	119	(220)
Exchange rate gain		(15)	-	(15)	-
Total expenditure		384	-	384	34
Net income for the year/Net movement in funds		499	-	499	2,994
Fund balances at 1 April 2020		3,073	-	3,073	79
Fund balances at 31 March 2021		3,572	-	3,572	3,073

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2022

		Group		Charitable Company	
	Notes	2022 £'000	2021 £'000	2022 £'000	2021 £'000
FIXED ASSETS					
Tangible assets	10	8,190	8,100	4,086	4,123
Investments		-	-	-	-
		8,190	8,100	4,123	4,123
CURRENT ASSETS					
Stock	11	18	13	-	-
Debtors	12	5,640	4,696	343	548
Cash at bank and in hand		15,780	14,743	1,190	352
		21,438	19,452	1,533	900
LIABILITIES					
Creditors: Amounts falling due within one year	13	(5,659)	(5,080)	(966)	(288)
NET CURRENT ASSETS/(LIABILITIES)		15,779	14,372	567	612
TOTAL ASSETS LESS CURRENT LIABILITIES		23,969	22,472	4,653	4,735
Creditors: Amounts falling due after more than one year	14	(1,208)	(1,238)	(1,064)	(1,163)
NET ASSETS		22,761	21,234	3,589	3,572
FUNDS					
Restricted Funds	15	2,075	1,900	-	-
Unrestricted Funds					
- Designated	16	6,208	6,076	2,234	1,998
- General		14,478	13,258	1,355	1,574
		20,686	19,334	3,589	3,572
TOTAL FUNDS		22,761	21,234	3,589	3,572

Approved by the trustees of Autism Initiatives Group and authorised for issue on 25th November 2022 and signed on their behalf by:

B Williams
Chair

WILLIAMS

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2022

		Group		Charitable Company	
		2022	2021	2022	2021
	Notes	£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash generated from operations	19	1,623	5,101	1,045	(966)
		1,623	5,101	1,045	(966)
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(939)	(298)	(478)	(30)
Proceeds on disposal of tangible fixed assets		379	12	370	-
NET CASH USED IN INVESTING ACTIVITIES		(560)	(286)	(108)	(30)
FINANCING ACTIVITIES					
Proceeds from new loans		-	-	-	-
Repayment of bank loans		(22)	(233)	(99)	(97)
NET CASH USED IN FINANCING ACTIVITIES		(22)	(233)	(99)	(97)
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,041	4,582	838	(1,093)
Cash and cash equivalents at the beginning of year	20	14,721	10,139	352	1,445
Cash and cash equivalents at end of year	20	15,762	14,721	1,190	352

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2022

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Donations	566	86	652	639
Charitable Trusts	-	26	26	28
Grants	793	948	1,741	1,711
	1,359	1,060	2,419	2,378

For the year ended 31 March 2021	1,392	986		2,378

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Donations	558	-	558	652
	558	-	558	652

For the year ended 31 March 202	652	-		652

2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Training income	45	-	45	48
Profit on disposal of assets	92	-	92	-
	137	-	137	48

For the year ended 31 March 2021	48	-		48

Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Rent & service charges	225	-	225	231

For the year ended 31 March 2021	231	-		231

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Interest receivable	7	-	7	5
For the year ended 31 March 2021	5	-		5
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Interest receivable	-	-	-	-
For the year ended 31 March 2021	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Education income	4,621	848	5,469	5,422
Client support income	58,936	3,673	62,609	59,613
Other	540	-	540	447
	64,097	4,521	68,618	65,482
For the year ended 31 March 2021	61,071	4,411		65,482

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Other income	-	-	-	83
	-	-	-	83
For the year ended 31 March 2022	83	-		83

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2022 £'000	Total 2021 £'000
Group					
Staff costs	4,095	48,002	321	52,418	49,338
Other direct costs	1,042	10,009	238	11,289	9,502
Governance costs	-	141	-	141	129
Share of support costs	291	4,731	-	5,022	3,836
Depreciation	42	228	12	282	281
	5,470	63,111	571	69,152	63,086
Analysed by Fund					
Unrestricted Funds	4,653	58,530	563	63,746	
Restricted Funds	817	4,581	8	5,406	
	5,470	63,111	571	69,152	
For the year ended 31st March 2021					
Unrestricted Funds	3,642	53,919	443		58,004
Restricted Funds	741	4,325	16		5,082
	4,383	58,244	459		63,086
Charitable Company					
Staff costs	-	399	-	399	41
Other Direct Costs	-	233	-	233	54
Governance Costs	-	30	-	30	28
Share of Support Costs	-	(148)	-	(148)	(11)
Depreciation	-	11	-	11	7
	-	525	-	525	119
Analysed by fund:					
Unrestricted Funds	-	525	-	525	
Restricted Funds	-	-	-	-	
	-	525	-	525	
For the year ended 31st March 2021					
Unrestricted Funds	-	119	-		119
Restricted Funds	-	-	-		-
	-	119	-		119

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2022	2021
	£'000	£'000	£'000	£'000
Staff costs	3,760	42	3,802	3,362
Depreciation	226	-	226	230
Head office costs	1,037	-	1,037	276
Audit fees	-	62	62	61
Other professional costs	-	35	35	35
Meeting costs	-	1	1	1
	5,023	140	5,163	3,965
Analysed between				
Raising funds	1	-	1	1
Education	291	-	291	202
Client support costs	4,731	140	4,871	3,752
	5,023	140	5,163	3,965
Charitable Company:				
Staff costs	897	-	897	897
Depreciation	226	-	226	229
Other costs	-	-	-	-
Costs recharged to group charities	(1,271)	-	(1,271)	(1,137)
Audit fees	-	23	23	23
Other professional costs	-	6	6	4
Meeting costs	-	1	1	1
	(148)	30	(118)	17
Analysed between				
Client support costs	(148)	30	(118)	17
	(148)	30	(118)	17

Basis for support cost allocation

Management, finance and property have been allocated on the basis of staff time. Human resources have been allocated on the basis of number of employees.

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
(c) The total resources expended above include:	Total 2021 £'000	Total 2020 £'000	Total 2022 £'000	Total 2021 £'000
Auditors' remuneration	64	63	23	23
Auditors' remuneration – other services	2	8	1	-
Depreciation on owned assets	507	544	237	235
Trustees' expenses	42	28	1	1
Interest payable on bank loans	29	42	29	33

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was :

(a) Staff numbers	2022 Number	2021 Number
	Group	
Operational Support Staff	223	212
Teachers	101	82
Care workers	1,997	2,078
	2,321	2,372

The aggregate emoluments of these persons were as follows :

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2022 £'000	Total 2021 £'000
	Group			
Wages and salaries	47,460	3,232	50,692	47,412
Social security costs	3,923	297	4,220	3,868
Pension costs (note 8 (d))	976	217	1,193	1,126
Other wage costs	292	14	306	388
	52,651	3,760	56,411	52,794

Excluded from wages and salaries are agency costs of £1,675k (2021: £2,019K) charged within 'Other direct costs'.
Agency staff are used to cover staff shortages.

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2022 Number	2021 Number
	Group	
£60,001 - £70,000	4	4
£70,001 - £80,000	3	3
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
£140,001 - £150,001	-	1
£490,001 - £500,000	1	-
	£'000	£'000
Total trustee and key management personnel remuneration	1,185	704

Of the employees whose emoluments exceeded £60k nine (2021: eight) have retirement benefits accruing under a money purchase pension scheme and two (2021: two) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £95k (2021: £78k) were made in the year to the money purchase pension scheme and £23k (2021: £33k) to the defined benefit pension scheme.

Key management personnel above includes the trustees and the executive staff.

During the year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £192k (2021: £195k) and at the year-end £22k (2021 - £23k) was accrued in respect of contributions to this scheme.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

7. STAFF NUMBERS AND EMOLUMENTS continued

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2021.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

8. TRUSTEES' EMOLUMENTS, REIMBURSED EXPENSES AND RELATED PARTY TRANSACTIONS

As permitted in the Charity's governing document, an amount of £25,000 (2021: £25,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to four trustees during the year was £1,012 (2021: three, £708). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2021: £4,050).

At the year-end Autism Initiatives Ireland owed £14k to Autism Initiatives (UK) and £1k to Autism Initiatives Northern Ireland and are owed £12k to the parent company, Autism Initiatives Group.

There were no further transactions with related parties undertaken such as are required to be disclosed under FRS 102.

9. TAXATION

Autism Initiatives Group is a registered charity and is thus exempt from tax on income and gains falling within paragraph 1 of Schedule 6 Finance Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (UK) is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (NI) has been accepted as a registered charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

Autism Initiatives Ireland has been accepted as a registered charity by Office of the Revenue Commissioners, Ireland and is thus exempt from tax on income and gains falling within Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997.

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2021	9,472	2,213	445	1,052	13,182
Translation difference	(85)	-	(3)	(13)	(101)
Additions in the period	426	194	266	53	939
Disposals in the period	(393)	-	(201)	(95)	(689)
At 31 March 2022	9,420	2,407	507	997	13,331
Depreciation:					
At 1 April 2021	2,545	1,422	352	763	5,082
Translation difference	(33)	-	(2)	(8)	(43)
Charged in the period	185	173	51	98	507
Disposals in the period	(115)	-	(201)	(89)	(405)
At 31 March 2022	2,582	1,595	200	764	5,141
Net book value:					
At 31 March 2022	6,838	812	307	233	8,190
At 31 March 2021	6,927	791	93	289	8100

Analysis of net book value of land and buildings

	2022 £'000	2021 £'000
Freehold	5,132	5,165
Leasehold - Over 50 years unexpired	1,706	1,762
Net book amount	6,838	6,927

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2021	4,556	1,368	348	8	6,280
Additions in the period	230	10	238	-	478
Disposals in the period	(393)	-	(201)	(8)	(602)
Transfers in the period	-	-	-	-	-
At 31 March 2022	4,393	1,378	385	-	6,156
Depreciation:					
At 1 April 2021	1,046	821	282	8	2,157
Charged in the period	85	114	38	-	237
Disposals in the period	(115)	-	(201)	(8)	(324)
Transfers in the period	-	-	-	-	-
At 31 March 2022	1,016	935	119	-	2,070
Net book value:					
At 31 March 2022	3,377	443	266	-	4,086
At 31 March 2021	3,510	547	66	-	4,123

Analysis of net book value of land and buildings

	2022 £'000	2021 £'000
Freehold	2,282	2,392
Leasehold - Over 50 years unexpired	1,095	1,118
Net book amount	3,377	3,510

11. STOCK

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Finished goods for resale	18	13	-	-
	18	13	-	-

12. DEBTORS

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Trade debtors	5,116	4,094	2	1
Amounts due from group undertakings	-	-	96	372
Prepayments and accrued income	299	249	93	50
Other debtors	225	353	152	125
	5,640	4,696	343	548

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Bank loans and overdraft	123	119	88	88
Trade creditors	1,236	1,344	16	33
Amounts due to group companies	-	-	416	15
Taxation and social security	1,223	1,122	43	57
Payments on account	533	511	-	-
Other creditors	719	676	3	11
Accruals	1,825	1,308	400	84
	5,659	5,080	966	288

The loans and overdrafts are secured on property owned by Autism Initiatives Group.

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Bank loans	1,208	1,238	1,064	1,163
	1,208	1,238	1,064	1,163

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Repayable within one year or on demand	105	119	88	88
Repayable between one and two years	106	97	88	88
Repayable between two and five years	319	292	264	264
Repayable in five years or more	783	849	712	811
	1,357	1,357	1,152	1,251
Included in liabilities falling due within one year	(105)	(119)	(88)	(88)
	1,208	1,238	1,064	1,163

Total bank loans of £1,238k (2021: £1,238k) are secured by legal charges on land and buildings.

Financial instruments

The loan financing is in the form of secured loans with a mix of fixed and variable interest rates. The loans have recently been re-negotiated with interest rates reflecting current market rates.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

15. RESTRICTED INCOME FUNDS

	1 April 2020 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2021 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2022 £'000
Autism Initiatives (UK)										
Covid Relief Grant	-	100	(79)	-	-	21	-	(21)	-	-
Bristol Avenue	8	9	(1)	(14)	-	2	15	(17)	-	-
Lilford Court	-	2	(1)	-	-	1	-	(1)	-	-
One Stop Shop Central Funding	-	304	(304)	-	-	-	363	(363)	-	-
One Stop Shop Inverness	-	119	(119)	-	-	-	153	(153)	-	-
One Stop Shop Perth	-	96	(96)	-	-	-	132	(132)	-	-
Peterhouse School	9	-	(9)	-	-	-	7	(1)	-	6
Scotland Outreach Support	-	2	-	-	-	2	-	(2)	-	-
Cambridge Road	6	-	(1)	-	-	5	-	-	-	5
Local Fundraising for individual Services	87	37	(77)	-	-	47	83	(75)	-	55
Greenside	-	-	-	-	-	-	1	(1)	-	-
Other Grants and Donations	-	3	-	-	-	3	-	(3)	-	-
Isle of Man service/donations	1,477	3,551	(3,224)	-	-	1,804	3,700	(3,508)	-	1,996
Autism Initiatives NI										
Northern Ireland Housing Executive	-	861	(861)	-	-	-	821	(821)	-	-
PSS Training Strategy Grant	-	3	(3)	-	-	-	-	-	-	-
Other Donations	9	3	-	-	-	12	1	-	-	13
Autism Ventures										
MeCycle Grants & Donations	-	5	(5)	-	-	-	-	-	-	-
Southport Café Equipment Donations	1	1	(1)	-	-	1	-	(1)	-	-
WeGrow Sundry Donations	2	10	(10)	-	-	2	5	(7)	-	-
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	291	(291)	-	-	-	300	(300)	-	-
Group Total	1,599	5,397	(5,082)	(14)	-	1,900	5,581	(5,406)	-	2,075

15. RESTRICTED FUNDS (continued)

Autism Initiatives (UK)

- **Covid Relief Grant** – grant received towards the costs of making services and buildings compliant with Covid-19 regulations and enabling remote working where applicable. All funds now expended.
- **Bristol Avenue** – grants and donations received from several charitable trusts towards capital improvements for the benefit of service users at the Bristol Avenue service in Blackpool. Grants were received during the year from Julian Hodge Foundation, Screwfix Foundation & Medicash. All moneys expended in the financial year.
- **Lilford Court** – grants and donations received in prior years from Warrington Charities Trust and Mrs Holbrook for garden improvements at our Lilford Court Service. Balance was spent in the financial year.
- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from Skyscanner amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from DWP employability scheme. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and Scottish Wellbeing. All monies allocated were expended during the year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from Co-op community fund. Balance represents unspent monies.
- **Scottish Outreach Support** – Donation received from Baille Gifford Community Awards to support the work of the Edinburgh outreach service. The balance of monies was expended during the year.
- **Cambridge Road** – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. Balance represents monies not yet spent.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Peoples Postcode Lottery, Rathbone Foundation, Finnis Scott Foundation and Pilkington Trust and Lord Hanson Foundation. A private donation was received in the prior year the service in Riverside which was spent in this financial year.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

15. RESTRICTED FUNDS (continued)

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year
- **Other donations** – private donations for the benefit of service users not spent during the year.

Autism Ventures:

- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. All remaining monies spent during the year.
- **Local fundraising donations** – General public fundraising, including a number of significant donations from various donors in support of all of our individual Social Enterprises. All remaining monies spent during the year.

Autism Spectrum Connections Cymru

- **Welsh Government One Stop Shop Grant** – Grant received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum Conditions.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

16. DESIGNATED FUNDS

Included within the unrestricted funds of the group are designated funds which are set aside by the trustees for specific projects and purposes. These funds are designated as follows:

	1 April 2021 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2022 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	-	500
Group Development Fund	1,000	-	-	(230)	-	770
Peterhouse School Development Fund	-	-	92	-	100	192
General Fundraising Projects Fund	498	-	427	(53)	(100)	772
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	-	500
Covid-19 Fund	750	-	-	-	(250)	500
Peterhouse School Development Fund	657	-	-	-	-	657
Autism Initiatives (NI):						
General Fundraising Projects Fund	-	-	10	-	-	10
ICT/IS Strategy Fund	80	-	-	-	(30)	50
Capital Fund – Service Development	310	-	-	(98)	138	350
Capital Fund – Head Office	400	-	-	-	-	400
Reinstatement Fund	30	-	-	-	10	40
Vehicles	30	-	-	(47)	42	25
Covid-19 Fund	150	-	-	(66)	(14)	70
Autism Initiatives Ireland:						
Covid-19 Fund	61	(2)	-	(49)	40	50
Unplanned cessation of services fund	599	(18)	-	-	155	736
Leasehold re-instatement costs	60	(1)	-	-	-	59
ICT Infrastructure	70	(3)	-	-	(17)	50
Motor Vehicles	39	(1)	-	-	62	100
Respite - Residential Service	234	(8)	-	-	25	251
Resource Centre	65	(2)	-	-	21	84
Regulatory & Compliance	43	(1)	-	-	-	42
Group designated funds	6,076	(36)	529	(543)	182	6,208

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

16. DESIGNATED FUNDS (continued)

Prior financial year

	1 April 2020 £000	Exchange rate difference £000	Expenditure £000	Transfers from general fund £000	31 March 2021 £000
Designated Reserves -					
Autism Initiatives Group					
UK Covid-19 Fund	1,000	-	-	(1,000)	-
UK Development and unplanned cessation of services Fund	1,000	-	-	(1,000)	-
NI Covid-19 Fund	213	-	-	(213)	-
NI Development and unplanned cessation of services Fund	481	-	-	(481)	-
ICT Development fund	-	-	-	500	500
Group Development Fund	-	-	-	1,000	1,000
General Fundraising Projects Fund	-	-	-	498	498
Autism Initiatives (UK)					
ICT Development Fund	-	-	-	500	500
Covid 19 Fund	-	-	-	750	750
Peterhouse School Development Fund	657	-	-	-	657
Autism Initiatives (NI):					
Media Strategy Fund	25	-	-	(25)	-
ICT/IS Strategy Fund	80	-	-	-	80
Capital Fund – Service Development	115	-	-	195	310
Capital Fund Head Office	-	-	-	400	400
Reinstatement Fund	-	-	-	30	30
Vehicles	-	-	-	30	30
Covid 19 Fund	-	-	-	150	150
Autism Initiatives Ireland:					
Covid-19 Fund	337	12	-	(288)	61
Unplanned cessation of services fund	1,036	38	-	(475)	599
Leasehold re-instatement costs	108	4	-	(52)	60
ICT Infrastructure	137	6	-	(73)	70
Motor Vehicles	83	3	(36)	(11)	39
Respite - Residential Service	333	13	-	(112)	234
Resource Centre	417	15	-	(367)	65
Regulatory & Compliance	83	3	-	(43)	43
Group designated funds	6,105	94	(36)	(87)	6,076

16. DESIGNATED FUNDS (continued)

Autism Initiatives Group

- **Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. The fund was released in the prior year and re-designated in the accounts of Autism Initiatives UK, the relevant operating subsidiary.
- **Development and unplanned cessation of services** – a fund designated in the previous financial years to provide for operational and capital developments in the UK Mainland and Isle of Man and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund was undesignated in the prior year, and a new Group wide development fund was ring fenced in its stead.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 costs in Northern Ireland. The fund was released in the prior financial year and re-designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **NI Development and unplanned cessation of services** – a designated fund to provide for operational and capital developments in Northern Ireland and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund was released in the prior financial year and re-designated as part of a group wide development fund. An additional fund was designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure.
- **Group Development Fund** – a designated fund to provide for operational and capital developments throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities.
- **Peterhouse School Development Fund** – a supplementary capital fund to support the development of a new educational facility at Peterhouse School.
- **General Fundraising Projects Fund** – a fund representing unrestricted donations received as a result of public and private donations to the organisation including the ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ringfenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding. This fund has already enabled the organisation to commence funding a three year post within the practice support team of a Health & Wellbeing Leader and a three year post for a Social Enterprise Development Officer. In addition capital projects are in the pipeline to improve some of our day services, as well as funding initiatives in Scotland, Ireland & Northern Ireland.

Autism Initiatives (UK)

- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.
- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Covid-19 Fund** - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man.

16. DESIGNATED FUNDS (continued)

Autism Initiatives (NI):

- **Media Strategy Fund** – a capital fund designated in the prior year to review and develop the PR and marketing strategy, with a more centralised approach, and devise a communication strategy to move the organisation in line with our vision and mission. The fund was released in the prior financial period.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes contribution towards the upgrade of central servers; implementation of a rota management system and other required IT expenditure.
- **Capital Fund – Service Development** – a capital fund for the relocation and fit-out of the Belfast Daycare and Outreach offices.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in Northern Ireland in line with group policy.

Autism Initiatives Ireland:

- **Covid-19 Fund** – a designated fund, ring fenced to provide for future Covid-19 responses in line with group policy.
- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leashold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2022 are represented by :			
Tangible fixed assets	8,139	51	8,190
Current assets	19,414	2,024	21,438
Creditors: amounts falling due within one year	(5,659)	-	(5,659)
Creditors: amounts falling due after one year	(1,208)	-	(1,208)
	20,686	2,075	22,761

Fund balances at 31 March 2021 are represented by

Tangible fixed assets	8,036	64	8,100
Current Assets	17,616	1,836	19,452
Creditors: amounts falling due within one year	(5,080)	-	(5,080)
Creditors: amounts falling due after one year	(1,238)	-	(1,238)
	19,334	1,900	21,234

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000

Fund balances at 31 March 2022 are represented by :

Tangible fixed assets	4,086	-	4,086
Current assets	1,533	-	1,533
Creditors: amounts falling due within one year	(966)	-	(966)
Creditors: amounts falling due after one year	(1,064)	-	(1,064)
	3,589	-	3,589

Fund balances at 31 March 2021 are represented by:

Tangible fixed assets	4,123	-	4,123
Current assets	900	-	900
Creditors: amounts falling due within one year	(288)	-	(288)
Creditors: amounts falling due within one year	(1,163)	-	(1,163)
	3,572	-	3,572

18. SUBSIDIARY COMPANIES

- The trustees of Autism Initiatives Group control the following companies:

Autism Initiatives (UK)	A charity providing care for people in Great Britain & Isle of Man with autistic tendencies.
Autism Initiatives Northern Ireland	A charity providing care for people in Northern Ireland with autistic tendencies.
Autism Ventures	A Social Firm operating coffee shops, a cycle shop and workshop and a growing project to provide a work and training experience for people with autism spectrum condition.
Autism Spectrum Connections Cymru	A Charity established to provide services to people with autism spectrum condition in Wales.
Living Initiatives Limited	A subsidiary formed in December 2005. This company commenced trading in October 2009 providing accommodation for a person with Autism Spectrum Condition in the Isle of Man. The company has ceased trading.
Autism England Limited	A 100% dormant subsidiary of AI(UK) formed in February 2007.
Autism Initiatives England	A 100% dormant subsidiary of AI(UK) formed in January 2008
Autism Initiatives Cymru	A 100% dormant subsidiary of AI(UK) formed in December 2007
Autism Initiatives Scotland	A 100% dormant subsidiary of AI(UK) formed in January 2008

- In addition Autism Initiatives Group exerts dominant influence over the following associated company:

Autism Initiatives Ireland (formerly Autism Spectrum Disorder Initiatives Limited (ASDI Limited))	A company incorporated in Southern Ireland in February 2007, set up to provide care for people in Southern Ireland, which commenced trading in April 2008.

The above have been consolidated on a line by line basis. A summary of the individual results is shown on the following page.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

18. SUBSIDIARY COMPANIES continued

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2022 £'000	Total 2021 £'000
Income	52,780	7,260	9,562	552	477	-	70,631	67,516
Charitable Expenses	(51,949)	(6,737)	(9,157)	(553)	(492)	-	(68,888)	(63,303)
Governance	(66)	(18)	(27)	-	-	-	(111)	(91)
Exchange Rate (loss)/gain	-	-	(122)	-	-	-	(122)	87
Donation to Parent	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	765	505	256	(1)	(15)	-	1,510	4,209

The aggregate of the assets liabilities and funds was:

Assets	15,524	4,338	4,512	132	88	1	24,595	23,011
Liabilities	(4,222)	(475)	(571)	(69)	(62)	-	(5,399)	(5,324)
	11,302	3,863	3,941	63	26	1	19,196	17,687

Represented by:

Unrestricted funds								
Designated funds	1,657	945	1,372	-	-	-	3,974	4,578
General funds	7,341	2,905	2,569	63	26	1	12,905	11,209
Restricted funds	2,304	13	-	-	-	-	2,317	1,900
	11,302	3,863	3,941	63	26	1	19,196	17,687

Related party transactions between the above companies are excluded in the consolidated accounts per FRS 102.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Surplus for the year	1,527	4,709	17	499
Adjustments for:				
Depreciation and impairment of tangible fixed assets	507	504	237	235
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange loss on translation	58	(62)	-	-
Loss/(profit) on disposal of tangible fixed assets	(95)	4	(92)	8
Movements in working capital:				
(Increase)/Decrease in stock	(5)	4	-	-
(Increase)/Decrease in debtors	(944)	(386)	205	(302)
Decrease/(Increase) in creditors	575	328	678	(1,406)
Cash generated from operations	1,623	5,101	1,045	(966)

20. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

Group	At 1 April 2021	Movement	At 31 March 2022
	£'000	£'000	£'000
Cash at bank and in hand	14,743	1,037	15,780
Bank overdrafts	(22)	4	(18)
Loans falling due within one year	(97)	(8)	(105)
Loans falling due after more than one year	(1,238)	30	(1,208)
	13,386	1,063	14,449
Charitable Company			
Cash at bank and in hand	352	838	1,190
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(1,163)	99	(1,064)
	(899)	937	38

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2021 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Within one year	650	736	-	-
Between two and five years	434	634	-	-
Over five years	-	136	-	-
	1,084	1,506	-	-

22. CAPITAL COMMITMENTS

The group had no material capital commitments at the balance sheet date.

23. CONTINGENT LIABILITIES

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

ACKNOWLEDGEMENTS

Autism Initiatives is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

A very big thank you to all our supporters below and to many others not listed.

Highland Third Sector Interface - Health & Wellbeing fund
Lothian Buses Employees Charities Fund
PKAVS Third Sector Interface - Health & Wellbeing fund
Edinburgh Third Sector Interface - Health & Wellbeing fund
National Lottery Community Fund - Awards for All Scotland
The Hugh Fraser Foundation
The W M Mann Foundation
The Gaonnochy Trust
The Alliance - Self Management Fund
The Hodge Foundation
Co-op Maghull
Co-op Southport
Shore Capital Stockbrokers
Catch 22 National Citizenship Service
Aaisa Ali
Amanda Stephens
Amy Sullivan
Carl Cashman
Carl Mitchell & Steve Tod
Catherine Unsworth
Chloe McCann
Claire Pool
Clive Black

Gareth Bell
Jade Jamieson
James Bell
Laura Bransby
Layla Wilson
Lee Yates
Lucy Solven
Mark Scott
Natasha Coyle
Neil Jay
Owain Davies
Paula Fletcher
Polly Clarke
Ronald Muir
Ryan Taylor-Fox
Samantha Maclean
Sarah Goldsmith
Sarah Noel
Sean Kerr
Shannon O'Neill
Twyron Lloyd Jones
Yvonne Senior

To ask for this document in a different format, contact the address below.



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Autism Initiatives Group is a company limited by guarantee,
Registered in England no: 07120634 and a registered charity no 1170634.
Registered office: Sefton House, Bridle Road, Bootle. L30 4XR

Accounts



AutismInitiativesGroup
real partnerships, unique solutions, positive outcomes.

Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2021

WEDNESDAY



AAHXTMY3

A21

24/11/2021

COMPANIES HOUSE

#214



AutismInitiativesGroup
real partnerships, unique solutions, positive outcomes.

Our Mission Statement

Our mission is to meet the needs of people with autism, their families and carers by providing a range of services which are personal, professional and innovative.

Our Vision Statement

Our expectation is that people with autism can learn and develop and we support this process every single day. We will create unique services for people to enable them to have ownership of their own lives and future.

Our Philosophy

Our philosophy is such that we want people to be at the centre of their service and furthermore we:-

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

**AUTISM INITIATIVES GROUP
REPORTS AND ACCOUNTS
For the year ended 31st March 2021**

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2021

BOARD OF TRUSTEES

B Williams	Chairperson
R Buttery	
E V Slater	

COMPANY SECRETARY

A Grainger

EXECUTIVE STAFF

A Grainger	Chief Executive
K Silver	Deputy Chief Executive
T Bourke	Acting National Director – Republic of Ireland
E Slewin	National Director – Northern Ireland
C Steedman	National Director - Scotland
J Howard	Director of Finance

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

DSG
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

PRINCIPAL BANKERS

The Royal Bank of Scotland
10TH Floor
The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

**AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2021**

Chair's Statement

It is not easy to bring to mind an adjective which has not previously been used to describe the extraordinary year that we have experienced. It has been an exceptionally difficult time for people supported, the staff and management teams of all the charities within the Autism Initiatives Group ("Autism Initiatives"), and I have nothing but huge admiration for the resilience, planning and exceptional work that has kept everyone safe and allowed the charities to remain open for business.

At the start of the pandemic, the operational teams swiftly put in place a set of regularly reviewed objectives that focused our efforts on the areas that would make a difference, they were:

1. Reducing the risk of infection
2. Management of absence and planning support to continued absence
3. Managing our financial position
4. Staying well and staying engaged
5. Business as usual

The operations teams also rapidly went about reviewing and evolving systems and processes to adapt to the challenging situation, ensuring the safety of all our people. Alongside this, risks were continually reviewed, and services adapted to enable staff to work safely and services to remain open.

As we began to plan for increased staff absence the charities determined that we did not want any employee to be disadvantaged by the impact of Coronavirus, whether through contracting it, or having to self-isolate. As a result of this thinking, the trustees of Autism Initiatives Group agreed to the development of a Coronavirus Sickness Scheme, different from our usual sick pay scheme at a cost of £731,000 to the Group.

As we reflect on the previous year I can say that Covid-19 hasn't stopped us and that all the constituent charities within the Group have been:

Resilient-

- We have maintained business as usual
- New developments have been opened and secured because of our reputation
- We have been commended by regulatory bodies for our consistent management of Covid-19 across our services

Continuously thinking ahead and planning with a shared vision-

- We have anticipated and planned on reasonable worst case scenarios, this has helped us be prepared and shaped our shared vision and priorities

Responsive, flexible, innovative and committed to the people we support -

- We have a flexible and responsive workforce,
- We are a learning organisation – we have learned and pulled together

Maintaining services and support across our Resource Centres-

- We have embraced new things, for example, increased use of IT and remote working
- We have adapted to remote recruitment, and evidenced how we are a Covid-19 safe organisation
- We have increased ownership of Health and Safety from service level to Trustees – improving the culture of Health and Safety
- We have supported high standards of infection control within the services – monitoring and distribution of PPE and testing kits

As ever Autism Initiatives has aimed to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, as part of strategic response to the challenges of the pandemic, we have evidenced good partnership working with stakeholders and families, being flexible and innovative has been at the heart of our response.

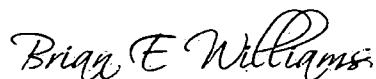
AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2021

Throughout our response to the pandemic has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained. Staff teams have been so creative and enthusiastic in doing this and we have had thanks and praise for ensuring continuity of support for people. We have also received thanks from families where we have successfully supported sustained family contact, and where there have been difficulties for people supported and families we have worked together to find solutions to these.

The leadership teams have set high standards which have driven the organisations, and they have remained calm and organised throughout, proving to be highly effective. The financial year and our open for business mantra have seen the organisation's income grow by 11.71%, a great achievement considering the pandemic, and is evidence of our good reputation.

The detailed level of communication and information provided by the leadership team for staff and people supported has been phenomenal, a fantastic example of this has been the creation of guidance for staff to support autistic people to successfully and comfortably receive their vaccinations with amazing outcomes. This guidance has been well received by our partner Aspect in Australia.

Finally, I would like to thank the leadership teams, staff and beneficiaries for everything they have achieved this year and would add that the low infection and absence rates are a mark of the courage and passion of our staff for the beneficiaries of our charities and their ability to adapt and learn new ways of working.



B Williams

Chair of the Board of Trustees

25 August 2021

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report)
For the year ended 31st March 2021

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles, the Charities Act 2011, the Companies Act 2006, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

'To promote the relief, personal development and education of children and persons diagnosed with an autistic spectrum condition and/or non-communicating persons with autistic tendencies.'

The Charity interprets the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations.

The vision of the Group is to:

Provide specialist services to support Autistic people to learn and develop.

Create unique services enabling people to have ownership of their own lives and futures.

The strategies employed to achieve the Group's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

Autism Initiatives Group achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives Group and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

The Group's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Group considers equal access to its services is an important issue. Autism Initiatives Group has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services regardless of gender, religious conviction, disability, ethnicity or sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives Group aims to ensure that the Charity and its subsidiaries are fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- 'One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through the Group's social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources. People with autism spectrum conditions and their families sometimes self refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

ACTIVITIES

To deliver its objectives the organisation provides a broad range of services, through its charitable subsidiaries, which include the following:

- Peterhouse School and FE Department for children and young people between the age of 5 and 19 years
- The Haven School in North Wales
- Outreach Support Service for Mainstream Education (OSSME)
- Supported Living Services
- 24 Hour Residential Care
- Community Resource Centres
- Day Opportunities
- Respite Care
- Advisory Services
- Community Support
- Family Support
- Supported Employment
- Training and work experience through our Social Enterprises
- 'One Stop Shops' – offering advice, information, support and social activities (free at the point of delivery)
- Community Outreach and Floating Support
- Holiday and After School Clubs in Wales (nominal sessional fees apply)

EMPLOYMENT POLICIES

The employees of Autism Initiatives Group are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of the Group have made a significant contribution to its continued success.

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its objectives. This includes employees also undertaking vocational qualifications, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

STRATEGIC REPORT

The strategic report below includes a Section 172 statement, summary of achievements and performance, a financial review, plans for future periods and a summary of principal risks and uncertainties and plans for future periods.

Section 172 statement

In accordance with Section 172 of the Companies Act 2006 each of the trustees acts in a way that he or she considers, in good faith, would most likely promote the success of the Group for the benefit of its stakeholders as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term
- interests of the Group's employees
- need to foster the Group's relationships with suppliers, customers and other key stakeholders
- impact of the Group's operations on communities and the environment
- desirability of the Group maintaining a reputation for high standards of business conduct
- need to act fairly as between stakeholders of the Group

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

Section 172 statement (cont.)

Autism Initiatives Group depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The Group seeks to put its service users best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the organisation. Section 172 considerations are embedded in decision making at Board level and throughout the Group. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the organisation's vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular the Trustees consider:

Impact on employees

Autism Initiatives Group views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member's employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

Stakeholders

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives Group undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

The wider community

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities, Trusts in Northern Ireland and the HSE in Ireland to meet their obligations. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives Group services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

ACHIEVEMENTS and PERFORMANCE

The Autism Initiatives Group comprises, Autism Initiatives Group (AIG) and its following subsidiary charities:

- Autism Initiatives UK
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Initiatives Isle of Man
- Autism Spectrum Connections Cymru
- Autism Ventures

Some of the individual achievements and performance of the individual charities within the Group, are as follows, more detailed information can be found in the individual annual reports of each entity in the group

Autism Initiative UK

England

The senior management team and the staff in all the services have worked tirelessly during the last year to keep people safe through the reduction of the risk of infection. The planning undertaken and the review of procedures to ensure service continuity and that the services were able to adapt to staff shortages has been an incredible achievement. The senior management team have also focussed on keeping staff teams engaged and supported during the last year, regular communications and messaging around priorities have helped people stay on track and were well received by staff teams.

During the last 6 months of the financial year, we have been working differently, focussing primarily on infection control and on engagement of our staff teams, while carefully monitoring our financial position. Our local Director team has held weekly meetings to ensure a clear and robust response to the most recent Government requirements and local authority updates and requirements. We ensured that we understood what was being asked and could apply this to the people we support and our services. At all times, our focus was on maintaining the best quality of life possible for the people we support.

The demands of Covid-19 have brought extra work for managers and teams in terms of infection control procedures, Covid-19 returns for the funding authorities and in support to staff and staff engagement, as well as thinking creatively to maintain quality of life for people supported. The managers and teams stepped up to this challenge of increased workload, and performed incredibly well.

We have also had thanks and praise from commissioners, social workers and funding authorities for our response to the Covid-19 pandemic and ensuring continuity of support for people. In Sefton, Lancashire, Blackpool and Liverpool, it has been commented that we have achieved what other providers have not. For example maintaining a (different) service in our Resource Centres through careful understanding and management of infection control and continuing to consider how we may support new referrals, especially for people and families in crisis. We have also received thanks from families where we have successfully supported sustained family contact and where there have been difficulties for people supported and families we have worked together to find solutions to these.

The senior team have not been visiting services during the pandemic, but have kept in touch using remote video calls and regular phone calls. The Head Office Departments have also changed how they have been working, providing more active support to the Area Managers and the teams and reducing demands of them. We have continued to have regular remote Area Manager and SMT meetings to maintain engagement, continued peer communication and mutual support, which have been appreciated. Within these meetings the Area Managers have reported many positives of this imposed different way of working with many commenting that they have enjoyed contact with the services on a daily basis, leading to better relationships with the teams and have enjoyed being able to focus more exclusively on people supported and the teams.

During the last months, we have supported teams to enable people we support to understand that there are changes to their routines and specifically to understand what is the same and what is different. Where people have had the ability to understand about infection control and coronavirus, we have planned carefully how this information is best given in a way that makes sense to individual people. Teams have reported that some people appeared more settled during the initial stages of lockdown, possibly with fewer perceived demands, and many have enjoyed doing new and different things (for example garden games, more cooking, creative activities).

We then entered a stage of 'same but different' which can be difficult for people with autistic thinking, where return to 'normal' activities outside the home was possible, but now with different social distancing and infection control rules. Teams made sure that people we support had a good understanding of what was required of them and in general, we have not seen the increase in anxiety levels that we may have anticipated.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

ACHIEVEMENTS and PERFORMANCE continued

During the last months, our autism practice nurse has contacted any service where a person supported is unwell to support the teams to know when or if to seek further medical advice and to know how to support return to good health. On a number of occasions our teams have been praised by medical professionals for our close monitoring and support to people who were unwell, particularly before the Covid-19 test was available.

We are pleased that we have maintained our reputation as a people focused helpful provider. Through careful planning we have been able to support most people to return to the Resource Centres where other providers have not, and we have also been able to accept some new referrals. Where a family and a person we support in the resource centre has had to self-isolate, we have supported with shopping where there was no one else to help, and we have ensured family contact has been well maintained where this is important to the people involved.

Our referrals for supported living services have increased quarter on quarter, and despite the pandemic, we have still opened a further eight supported living services, often working closely with health professionals to support the safe discharge of autistic people within mental health services into a community setting.

Education

Adapting to Covid-19

Our Peterhouse School has remained open throughout the Covid-19 pandemic, including the Easter holidays 2020, offering both face to face, remote education and blended learning depending on the needs and preferences of individual students and families. The school has offered a creative package of support to keep students engaged in learning.

Students achieved many awards including 2x Maths GCSE, 8x Duke of Edinburgh Bronze Award, 4x Duke of Edinburgh Silver Award, 12x ASDAN Towards Independence.

Scotland

Although many other organisations had to stop delivering services, our services in Scotland were able to continue due to the flexibility of our model and the way we responded and adapted to the restrictions.

We have supported over 200 autistic people in our Outreach services – equating to over 1,440 hours of support each week. We provide almost 10,000 hours of support, each week, to those who live within our Housing Support and Care at Home services. Our One Stop Shops (OSS) now have almost 4,000 people registered with them for services.

National Post Diagnostic Support

The Scottish Government acknowledge that the level of post diagnostic support available in Scotland is often determined by a person's post code. In order to start to address this imbalance they have funded ourselves, and other National Charities, and APOs to provide post diagnostic support. This is a pilot project which we think has been a great achievement and we hope that positive evaluations will result in on-going funding – we have had over 100 enquiries into our project and almost 40 people have completed it. Our offer to autistic adults across Scotland, who have received a diagnosis out with childhood, is a programme including eight on-line group sessions covering a variety of topics.

Learning and Development

In order to reduce risk of infection, essential face to face training has been delivered remotely since the end of March. For this to be successful, we revised the content of the PBS day 1 training and the core week training, so that sessions were shorter and more accessible to remote learners. To support the changes to the core week, the Practice Team provided support to managers by meeting remotely with new starters to complete the practice sections of the induction. We developed a new infection control training for all managers, which included a refresher of previous learning, but also focussed on how managers can ensure 'buy in' from their teams and compliance with infection control procedures in their services.

We have used recent infection control monies received to ensure that all services have more than one laptop to support remote training as well as family contact and eLearning. We intend to permanently continue some remote training.

We have continued to drive compliance with mandatory training requirements and compliance remains good. We expect that compliance can rarely be 100% because of the requirement for refresher training and new staff starting. Wherever compliance is below 80% we ensured we understand the reason for this and took action to increase it.

Peterhouse School has also over the year managed to hold a full programme of internal training as well as attend external training and conferences. One particular course, which has been developed in house, building on the research of Deputy CEO Dr Kate Silver is, 'enabling autistic pupils to contribute their own thoughts and knowledge to significant conversations', this has made a massive difference to many of the pupils at school.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

ACHIEVEMENTS and PERFORMANCE continued

Running the majority of training remotely has brought many benefits to the organisation, and with restrictions easing, we intend to continue to harness the benefits, whilst bringing some learning back into the classroom.

Autism Initiatives Northern Ireland

During the past year and in response to the pandemic and Public Health guidelines, our planning has been meticulous, of our twenty three services, only three suffered an outbreak (classified as two or more testing positive for coronavirus). The services followed their prepared isolation and infection control plans, resulting in the outbreaks being successfully managed and all testing negative after the 28 days testing period. The service emergency, staff shortage and business continuity plans all proved to be highly effective.

Staff engagement and supporting the health and wellbeing of everyone within services has been a primary focus, as has support to enhance mental and emotional resilience. Staff have also focused their efforts on reducing the impact of the pandemic on people's quality of life and have been very creative in developing alternative in house activities and safe outdoor pursuits.

Some comments from stakeholders highlight the achievements and performance of the services at this time:

'I cannot thank you all enough... My son has a conversation with me every night and tells me what he has been up to, painting, decorating, potting flowers, hiking up the mountains. I am a proud Mother. AINI is an excellent organization. I cannot sing your praises enough. Covid has not deterred your support.'

'Thank you to all staff for looking after my daughter in these horrible circumstances it is appreciated very much.'

'Thanks to staff for all that they are doing for my son at this difficult time I was out clapping in appreciation every Thursday.'

Autism Initiatives NI have opened two new services over the past year. Each of these were bespoke houses for individuals who had been in hospital where they were designated as long-stay patients, having been there over 2-3 years. The organisation purchased a house for each person that was adapted to their needs with planning taking into consideration for location and environment. Each has been a resounding success in improving the quality of life of the individuals and developing their skills and understanding to sustain a successful presence in the local community.

Autism Initiatives Ireland

At the start of the pandemic, the focus for Trustees and the leadership of the organisation was to keep everybody safe but let's keep our services going and to date we have consistently maintained and provided safe services throughout the pandemic.

As well as fantastic support staff, the safe management of the pandemic has been through detailed planning, resulting in effective business continuity planning and detailed staff shortage plans. Alongside this has been effective use of resources and timely acquisition and management of PPE stock. We have experienced two outbreaks within our services and they were effectively managed and contained, and this was acknowledged by the Public Health Department.

The organisation has maintained a Covid Sickness Absence scheme so that staff who were either sick or had to isolate were not disadvantaged which has led to an additional spend by the organisation of €121,000.

A fantastic achievement has been keeping services going when other organisations closed theirs, this has been greatly appreciated by families and people supported. All our supports were evaluated and adapted to ensure that any impact on quality of life was minimised. We also created a temporary overflow service, to support services at capacity to support their social distancing requirements, maintaining five placements.

Of course this wouldn't have been possible with a flexible and motivated staff team whose priorities throughout the pandemic have always been people supported and their families.

With the support of our Learning and Development department, the organisation quickly moved to online training, resulting in no impact to our performance indicators in this area. Indeed many positives have come from this, with increased attendance and a reduction in costs associated with attendance at a training course. We aim to maintain aspects of this training post Covid 19.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

ACHIEVEMENTS and PERFORMANCE continued

We aimed to continue to be a helpful provider, and throughout this financial year we have supported the Health Service Executive (HSE) with their strategic priorities in the development of New Directions which aims to create easy access or remote access to services, providing community integration and vocational support.

This year Autism Initiatives Ireland have increased their services to autistic people resulting in an increase in people supported to 156, across an age range of 18-50 and across supported living, respite and day resource services. Income to the organisation rose substantially in this financial year and testament to the impact of our specialist service on autistic people.

All our Service Level Agreements have now been agreed and renewed with the HSE for the next financial year, and we continue to work within Community Healthcare Organisation areas 5-6-7-9.

Autism Ventures

Our social enterprises were severely disrupted by the Covid-19 pandemic. Our two cafes at A Great Little Place and MeCycle experienced a number of enforced closures as a result of Government lockdown regulations. However, staff were able to be beneficially employed elsewhere in the Group's services.

On a positive note MeCycle cycle shop and service was able to increase sales as a result of increased public interest in cycling during lockdown periods. Likewise, the growing service at WeGrow experienced increased demand for vegetable sales during lockdown.

Autism Ventures was also successful in receiving government assistance in the form of support grants and voucher initiatives.

Autism Spectrum Connections Cymru

We commenced work on the One Stop Shop Welsh Government Project funded by Welsh Government's Sustainable Social Service Third Sector grant. The project provides specialist support for autistic adults seeking to gain, maintain and develop vocational opportunities, including, volunteering, part time, and full time work and education.

The project also supports individuals to understand the benefits system, to apply and if necessary appeal decisions, to undertake better off calculations when supporting individuals into workplace opportunities and become more independent through budgeting plans.

The project is a pilot scheme being delivered to autistic adults within Cardiff and Gwent. The service has been incredibly busy and has averaged 25-30 referrals a month since the full launch in September 2020. The project has delivered a number of positive outcomes.

We have built on the existing relationship we already have with the universities where we provide a range of specialist autism services to over 140 autistic university students. We link in with the careers and graduate teams to add to what they already offer students.

To respond to the Covid-19 pandemic we switched to providing all specialist mentoring and study skills support remotely via the students preferred method. Students fed back that they appreciated the flexibility we offered; unlike the university services we let the student choose their preferred video call platform rather than expecting them to use the platform chosen by us – this increased engagement and made students more comfortable accessing support.

FINANCIAL REVIEW

Overview of the year

▪ **Income and Expenditure**

Total income in the year ended 31 March 2021 was £68.0m (£60.7m 2020), an increase of 12.1% on the previous year. The increase was mainly the result of new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the Group continues to account for the majority of overall income, some 97% out of the total incoming resources.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

FINANCIAL REVIEW (continued)

Voluntary income increased to £2,378k from £861k. This was due partly to the increased funding of One Stop Shops from the Scottish Government and charitable trusts and includes grants and funding from various sources including central and local government to address Covid 19 issues. In addition the Group once again undertook a national campaign, "Walk for Autism", which this year has so far exceeded our most optimistic targets raising much needed funds from the general public. The Group's fundraising team continue to develop new relationships and explore new avenues of funding, and it is a tribute to the hard work of the team that they have been able to optimise fundraising income in such a challenging environment.

Total resources expended in the year ended 31 March 2021 were £63.3m (£59.8m in 2020) an increase of £3.5m from the previous year. This represents a rise in expenditure of 5.7%, which is due to a combination of additional costs incurred due to the Coronavirus pandemic in addition to setup and running costs for services commencing during this and in the previous financial year and significant increases in wage and staff costs as a result of continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a surplus of £4.7m for the year ending 31 March 2021 (£0.8m surplus for the year ending 31 March 2020). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a surplus of £0.5m (2020: £3.0m) for the year ending 31 March 2021. This prior year result is after the receipt of donations of £2.0m from Autism Initiatives (UK) and £0.7m from Autism Initiatives Northern Ireland, and after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and Covid-19 related costs.

The main operating Charities continue to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels and working time issues has resulted in increasing costs in the organisations key areas of wages and salaries.

The Group is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

As noted elsewhere in this report, the Coronavirus Crisis has presented the Group with considerable challenges, The Group's management continues to assess the ongoing consequences, and are confident that the Group is currently well placed to minimise the effect of the crisis on the Group's finances.

▪ **Balance Sheet**

The Group's balance sheet remains healthy with net assets of £21.2m (2020: £16.5m). This represents an increase of £4.7m over the previous financial year. Unrestricted funds amount to £19.3m (2020: £14.9m) and restricted funds £1.9m (2020: 1.6m). At 31 March 2021 the cash position was £14.7m (2020: £10.2m).

▪ **Subsidiary undertakings**

A summary of the results of subsidiary undertakings is reported in note 18 to the accounts.

▪ **Capital expenditure**

Significant capital expenditure for the year of £0.3m includes property improvements and acquisitions in both Northern Ireland and the Republic of Ireland, and further expenditure was made on modernising the vehicle fleet in the Republic of Ireland.

Principal Funding Sources

The principal funding sources for the Group is fee income from local authorities and education authorities for students and adults cared for and educated by the Group.

Reserves Policy

The trustees consider the Charity and the Group's free reserves policy on a regular basis. Now more than ever the trustees are aware that the Group needs to maintain sufficient reserves to allow it to not only meet future known commitments and liabilities but also to absorb unforeseen setbacks and to react to change or take advantage of opportunities.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

FINANCIAL REVIEW (continued)

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans.

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2021 this would equate to committing to build a level of free reserves within the Group in the long term of circa £22.4m.

Autism Initiative Group's principal objective is to continue to advance and improve the work that is delivered by its subsidiaries through programmes of continuous research, development and investment into all areas of operations. In order to advance this, Autism Initiatives Group seeks donations from its subsidiary charities. Funds from donations received are held in designated reserves in Autism Initiatives Group for the benefit of its subsidiary charities.

Therefore when assessing the level of free reserves available for the Group the trustees consider the combined level of undesignated unrestricted reserves held in subsidiary charities together with any designated funds within Autism Initiatives Group, which have arisen as a result of donations that have been made.

As at 31 March 2021 the Charity had unrestricted reserves of £3.6m (2020: £3.1m) and £1.5m (2020: £2.7m) held as designated in respect of donations from Subsidiaries in line with the above. The trustees are aware that combined free reserves of £6.4m falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Investment Policy

The Group has the power to invest funds not immediately required for its general purposes in such investments as it deems fit for purpose.

The Group's investment objectives are to:

- Generate income to further the objects of the Group
- Safeguard the assets and business continuity of the Group
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Charity's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property (other than for the Charity's general purposes) or any other investment. This policy is kept under review.

Principal risks and uncertainties

The trustees are committed to adopting best practice in the identification, evaluation and cost-effective control of risks, to ensure that the Group's exposure is minimised or eliminated where possible.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

Principal areas of risk identified as a result of the processes in place include;

Financial Risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies (95% of the Group's income is derived from these sources) and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition, an ongoing program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The Group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

FINANCIAL REVIEW (continued)

Operational Risk

Ensuring the provision of its services to the many people affected by ASC who are served by the Group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Group's facilities or services is minimised.

In addition to the above a detailed risk register is kept and reviewed by the trustees and they are satisfied that the systems in place manage exposure to the major risks identified.

PLANS FOR FUTURE PERIODS

In previous years, the Group has worked towards restructuring the organisation, creating a top company, 'Autism Initiatives Group' to act as a corporate centre, providing a number of 'head office' functions to the organisation as a whole. This restructure was successfully concluded at the commencement of the previous financial year. The focus as a group for the forthcoming year will be to continue to improve the consistency of our systems and processes across the range of activities that support the organisation.

The Group will also continue to focus on resources, ensuring value for money within supplier contracts and striving to be as efficient an organisation as possible, without compromising the quality of support to the beneficiaries of the Group.

Specific future goals for the regions, subsidiaries and social enterprises are detailed below:

Autism Initiatives UK

In England:

- Continued development of all Resource Centres as part of the local community, providing flexible support to make the most of individual strengths and interest and need.
- Use of Resource centres as part of the Flexible Education offer.
- Services for new referrals for non-residential services to be considered flexibly, including outreach type support (shared and single person), use of Resource Centres and the personal budget models.
- Develop use of volunteers in the Resource Centres.
- Further development of our Flexible Education service through further integration of the work of OSSME and Peterhouse.
- Ensure all departments are ISF ready.
- Review of the personal budget model for the Resource Centres and young people.
- Plan development of our reputation as a provider who can support personal budgets and people experiencing control of their support.
- Work with local partners to understand the 'local plan' and local need to inform planning and implementation of innovative Housing projects
- Housing to be developed considering the current and future needs of people supported, i.e. focus on long term thinking at the planning stage.
- Development of collaboration with Housing partners who will design innovatively around the needs of autistic people to be supported and understand the importance of consultation with person.
- Ensure social responsibility and environmental responsibility in building planning and design.
- Support community green initiatives where possible and develop a green strategy owned by all Departments.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

PLANS FOR FUTURE PERIODS (continued)

In Education:

- To continue to work towards the major capital project of a new school building for 80 pupils and the development of services to education.
- To further develop our flexible education services to support young people who are experiencing barriers to school attendance.
- To maintain referral rates and to operate at full on roll capacity of 64.
- To fully implement new the Peterhouse School Curriculum.
- To achieve the Leading Parent Partnership Award.
- To continue to build on innovations from last year that have been disrupted by Covid.
- Development of play equipment for outdoor area.
- To further implement the research by Dr Kate Silver, to further develop contemporary autism practice across school.
- To build on the action research project on how technology can improve literacy.
- To further develop links with Meols Cop Youth Centre to support a youth club for both Peterhouse students and autistic young people in the local community.
- Upgrade and development of further IT facilities.
- Refurbishment of sensory room.

Scotland:

- Older people's service - a cluster model for 14 people. We recognise that there is an unmet need for specialist housing for autistic people as they move into old age – where the physical environment caters for sensory and mobility changes.
- We have an ambitious development plan involving the building of several new cluster model services within Edinburgh and the surrounding area. These have been severely interrupted due to the Covid pandemic, which saw construction ceasing within Scotland.
- Tayside NHS area. Following a successful funding bid to the Self-Management Fund, we will be developing our OSS service into Tayside. This will involve having a presence in the area for 1:1 support and delivering some groups. We will also be able to offer Tayside residents access to our range of group supports - in-person and virtual.
- Moray – we have received funding through the DHSS and have employed an Employability Co-ordinator to cover Moray. This is an exciting new addition to our Highland OSS services.

Autism Initiatives Northern Ireland

- Open an additional bespoke supported living service in the Southern Health and Social Care Trust.
- We shall transition a person into an existing supporting living house in the Belfast Health and Social Care Trust
- In the South Eastern Health and Social Care Trust areas we shall transition a person who requires support into one of our services in Lisburn and another person into a service in Newcastle
- One or two people who require support shall move into our service in the Northern Health and Social Care Trust
- Expansion to our outreach programmes in Belfast shall continue to occur as need arises

Autism Initiatives Ireland

- The organisation continue to receive referrals for school leavers, with services planned for September 2021, which will require additional day resource facilities which are currently being sourced.
- The Trustees have designated considerable funds for the development of a respite and short breaks service. The idea for the new service was recently presented to the Minister for Health, Stephen Donnelly, who recognised it as an essential development.
- The Charity will continue to work with stakeholders to increase services for supported living. Currently we are exploring the purchase of a new property with Oaklee Housing Association, and the redevelopment of one of our existing services to create semi-independent living facilities.
- The impact of Walk for Autism money raised this year (approximately €80,000), will be utilised for specialist equipment within the new short breaks service, as well as a focus on activities and outdoor facilities for young people, which would not otherwise could not be supported without the benefits of people's generosity.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

CHARITY INFORMATION

Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group. Autism Initiatives Group was registered with the Charities Commission on 8th December 2016.

The Group's principal operating subsidiary, Autism Initiatives (UK) was registered with the Charity Commission in 1990. Initially it had a borough-wide brief to ensure that people with autism in Liverpool and Lancashire had access to a comprehensive range of direct and supportive services, which were personal, professional and innovative. All users of Autism Initiatives' services have a diagnosis of an ASC or would otherwise benefit from the Group's philosophy and approach.

The aim of the organisation continues to be to represent and provide for the needs of people with autism, their families and carers. The last 25 years has seen significant growth in the number of people with autism which the Charity supports and in the range of services provided throughout the UK. The Group's reputation for the quality and depth of the service it provides has resulted in many local authorities and area health boards requesting that it set up similar services all over the UK and Ireland.

Initially, this began in other parts of the North West region of England, and comprehensive services are now also established in the North East of England, Scotland, Isle of Man, Wales and Northern Ireland in its charitable subsidiaries and in Southern Ireland under Autism Initiatives Ireland (formerly ASDI). The organisation is committed to service development that allows people to benefit from its services across a wide geographical area.

The strength of the organisation lies in its strong governance, management structure and policy coverage. The Autism Initiatives Group has demonstrated an ability to be flexible to meet the constantly evolving needs of its client base in the context of the ever changing government legislation and funding structures.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

Autism Initiatives Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 8th January 2010, as amended by special resolution dated 13th October 2016. It is registered with the Charity Commission.

Group Companies

As of 31 March 2021, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 2436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade and The Bridge Project (No: 03039158/Charity reg: 1055005) did not trade in the year. In addition, the Charity had six wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885). C-SAW (North Wales) Limited (No. 03893623) and First Inclusive Limited (No 07168123) were dissolved during the financial year.

Trustees

The trustees, who are also the directors for the purposes of the company law, and who served during the year are;

B Williams
R Buttery
E V Slater

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

STRUCTURE, GOVERNANCE and MANAGEMENT continued

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £15k (2020: £15k) was paid to Mr Brian Williams in respect of remuneration.

All trustees undergo a training and induction programme and work within the code of conduct and good practice guidelines as set out by the Charities Commission.

All trustees have a job description and designated responsibilities within the committee that they sit on. The committees are Finance and audit, Education, Human Resources, development committees and Wales and Scotland committees, who report back to the main Board on a quarterly basis.

The Board has appointed a Chief Executive to manage the operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority within terms of delegation approved by the trustees. The working relationship between the Board and the Chief Executive is a tribute to the strategic development of the organisation and as such the Board meet on a quarterly basis.

Executive Management

The Chief Executive has global responsibility for all Autism Initiatives Group operations, including the implementation of the policy and strategic direction of the organisation. The Chief Executive is the interface between the governance and management functions of the organisation.

The Chief Executive has an executive management team which comprises the National Directors for England, Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Remuneration Policy (key management personnel)

The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

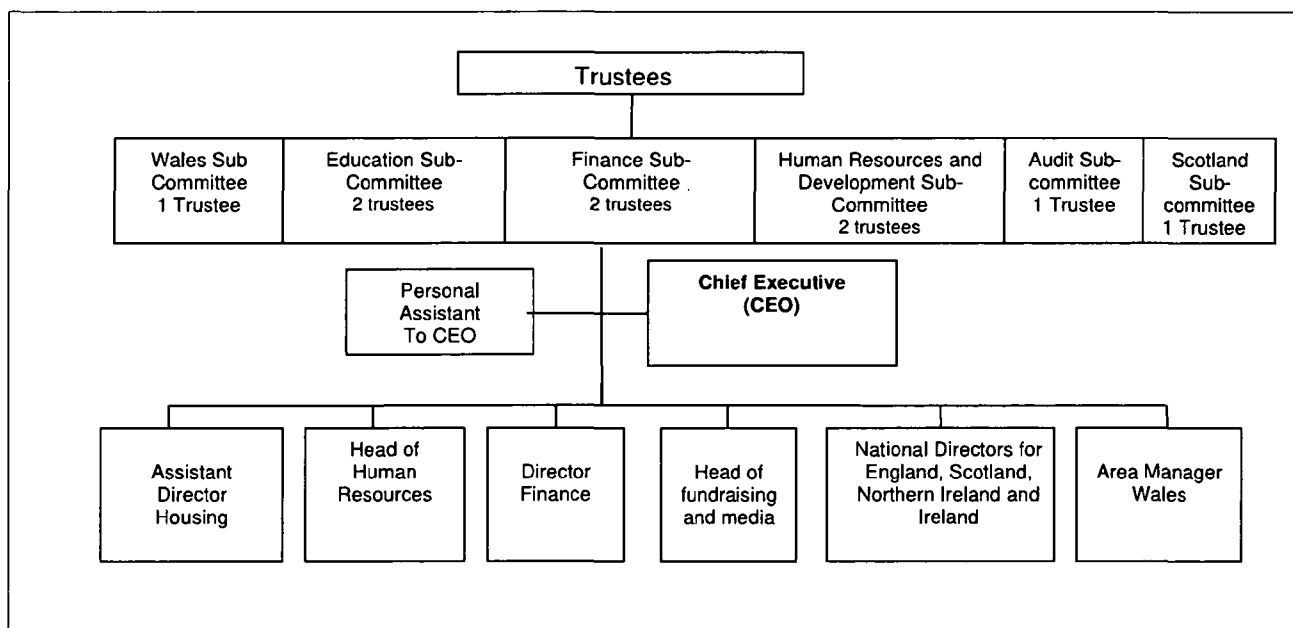
STRUCTURE, GOVERNANCE and MANAGEMENT continued

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Group may face
- A system of establishing the high risk factors and a procedure to mitigate the risk
- The implementation of procedures designed to minimise any potential impact on the Group should those risks materialise

This work is ongoing and the particular formulation of the risks identified through the procedure allow for the contingency plans to be drawn up through the identified risk procedure, the main focuses being corporate risk. There is also a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the group Charities.

Business Planning

The three year Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, its aims and its objectives and provides the framework, based on the core values, through which the organisation is managed. The plan provides a clear statement of the current position and how the Autism Initiatives Group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the Group support, their families and other partners.

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2018 to 2021.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

STRUCTURE, GOVERNANCE and MANAGEMENT continued

Business Planning

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives Group and its subsidiary charities:

- are firmly rooted in the communities in which it works and where its service users live.
- are committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- establish partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- have a positive and enthusiastic "can do" attitude throughout the society.
- believe in the values on which its services are based.
- listen and learn from its experiences, maintaining reflective practice throughout.
- actively enjoy providing a wide range of individual and personal services, which support people and their families.
- are unafraid of change or challenges.
- have an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Autism Initiatives Group for the purposes of company law, are responsible for preparing the Trustees Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

In preparing these accounts, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity has low energy usage and has not therefore included an energy and carbon report.

AUDITOR

In accordance with the Charity's articles, a resolution proposing that DSG be reappointed as auditor of the Charity will be put at a general meeting.

AUTISM INITIATIVES GROUP
TRUSTEES' REPORT (incorporating Strategic Report) continued
For the year ended 31st March 2021

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the Charity and Group's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

This report, including the strategic report was approved by the Board of Trustees on 25th August 2021 and signed on its behalf by:



B Williams
Chair

AUTISM INITIATIVES GROUP
INDEPENDENT AUDITORS' REPORT to the Members of Autism Initiatives Group
For the year ended 31st March 2021

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006..

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

AUTISM INITIATIVES GROUP
INDEPENDENT AUDITORS' REPORT to the Members of Autism Initiatives Group
For the year ended 31st March 2021

- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

AUTISM INITIATIVES GROUP
INDEPENDENT AUDITORS' REPORT to the Members of Autism Initiatives Group
For the year ended 31st March 2021

Capability of the audit in detecting irregularities, including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



J M Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of

DSG

Chartered Accountants and Registered Auditors

43, Castle Street

Liverpool

L2 9TL

Date 25th August 2021

DSG is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

AUTISM INITIATIVES GROUP
ACCOUNTING POLICIES
For the year ended 31st March 2021

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year by the Charity and its subsidiaries.

(a) Basis of preparation

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS102. The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k. Autism Initiatives Group was incorporated as a company limited by Guarantee on 8th January 2010 in order to register the group name. The company remained dormant until April 2017. Following a re-organisation of the Autism Initiatives group of operating Charities and companies, Autism Initiatives Group was established as the parent company in place of Autism Initiatives (UK) and commenced activities in April 2017. As part of the re-organisation, Autism Initiatives (UK) became a subsidiary of Autism Initiatives Group.

The introduction of the new holding company constitutes a Group reconstruction and has been accounted for using merger accounting principles. Therefore the consolidated financial statements of Autism Initiatives Group are presented as if Autism Initiatives Group had always been the parent company. Accordingly, the results of the Group for the year ended 31 March 2021 the comparative figures for the year ended 31 March 2020 are prepared on this basis.

These financial statements consolidate the results of the Charity and its subsidiaries on a line-by-line basis.

(b) Company status

The Charity is a company limited by guarantee. The members of the Charity are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the Charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.
- Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- Charitable expenditure comprises direct expenditure in the furtherance of the Charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

AUTISM INITIATIVES GROUP
ACCOUNTING POLICIES continued
For the year ended 31st March 2021

(e) Depreciation of tangible fixed assets

Tangible fixed assets costing more than £5,000 are capitalised and included at cost including any incidental expenses of acquisition.

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

Freehold land and buildings	2% straight line
Long leasehold land and buildings	Over the life of the lease
Office, furniture and fittings	25% and 33% straight line
Property improvements	10% and 20% straight line
Computer equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

(f) Impairment of fixed assets

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(g) Investment Property

Investment Property, which is property held to earn rentals and for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and dated at its fair value as at the reporting date. The surplus or deficit on the revaluation is recognised in net income/expenditure for the year. The cumulative gains or losses on revaluation are un-distributable.

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

AUTISM INITIATIVES GROUP
ACCOUNTING POLICIES continued
For the year ended 31st March 2021

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year. If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

(j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Investments

Investments are stated at the lower of the cost and market value.

(l) Stock

Stock is stated at the lower of cost and net realisable value.

AUTISM INITIATIVES GROUP
ACCOUNTING POLICIES continued
For the year ended 31st March 2021

(m) Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the SOFA over the period of the lease. Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(n) Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the School. As required by FRS 102, the Charity accounts for this scheme as if it were a defined contribution scheme.

(o) Funds

Unrestricted funds represent funds which the trustees are free to use in accordance with the charitable objects. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The details of the nature and purpose of each fund is set out in the notes to the accounts.

(p) Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange. Exchange differences arising from the re-translation at year end of Group assets and liabilities are recognised as unrealised in the Statement of financial activities.

(q) Going concern

As part of assessing the potential impact of the ongoing COVID 19 virus situation the trustees have prepared revised financial forecasts for the charitable company / group. These forecasts indicate that the charitable company/ group will continue to operate in surplus, and generate cash, over the period considered by them in their assessment of the appropriateness of adopting the going concern basis in the preparation of these financial statements. The revised forecasts also demonstrate that existing banking facilities will remain adequate and that all associated banking covenants will be satisfactorily met. The trustees have also considered the impact of potential operational challenges posed by COVID 19, including but not restricted to, an assessment of the costs and ability to deliver services. The trustees have concluded that any operational pressures caused directly by the COVID 19 situation are unlikely to have a material impact on the charitable company / group. On this basis the trustees consider it appropriate to prepare these financial statements on a going concern basis.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2021

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
INCOME FROM:					
Donations and legacies	1	1,392	986	2,378	861
Other activities	2	48	-	48	43
Investments	3	5	-	5	19
Charitable activities :					
Education income	4	4,582	840	5,422	5,104
Client support income	4	56,042	3,571	59,613	54,068
Other	4	447	-	447	564
Other income	5	83	-	83	3
Total income		62,599	5,397	67,996	60,662
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		303	-	303	258
Charitable activities :					
Education services	6	3,642	741	4,383	4,574
Client support services		53,919	4,325	58,244	54,374
Other		443	16	459	561
Exchange rate (gain)		(102)	-	(102)	71
Total expenditure		58,205	5,082	63,287	59,838
Net incoming resources before transfers		4,394	315	4,709	824
Transfers between funds		14	(14)	-	-
Net income for the year/Net movement in funds		4,408	301	4,709	824
Fund balances at 1 April 2020		14,926	1,599	16,525	15,701
Fund balances at 31 March 2021		19,334	1,900	21,234	16,525

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 29.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2021

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2020 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	312	549	861
Other activities	2	43	-	43
Investments	3	19	-	19
Charitable activities :				
Education income	4	4,297	807	5,104
Client support income	4	50,738	3,330	54,068
Other	4	564	-	564
Other income	5	3	-	3
Total income		55,976	4,686	60,662
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		258	-	258
Charitable activities :	6			
Education services		3,840	734	4,574
Client support services		50,690	3,684	54,374
Other		538	23	561
Other expenditure		-	-	-
Exchange rate loss		71	-	71
Total expenditure		55,397	4,441	59,838
Net incoming resources before transfers		579	245	824
Gross transfers between funds		-	-	-
Net income for the year/Net movement in funds		579	245	824
Fund balances at 1 April 2019		14,347	1,354	15,701
Fund balances at 31 March 2020		14,926	1,599	16,525

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2021

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
INCOME FROM:					
Donations and legacies	1	652	-	652	2,798
Other activities	2	231	-	231	230
Investments	3	-	-	-	-
Total income		883	-	883	3,028
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		280	-	280	254
Charitable activities:					
Client support services	6	119	-	119	(220)
Exchange rate gain		(15)	-	(15)	-
Total expenditure		384	-	384	34
Net incoming resources for the year before transfers		499	-	499	2,994
Net income for the year/Net movement in funds		499	-	499	2,994
Fund balances at 1 April 2020		3,073	-	3,073	79
Fund balances at 31 March 2021		3,572	-	3,572	3,073

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 31.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2021

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2020 £'000	Total 2019 £'000
INCOME FROM:					
Donations and legacies	1	2,798	-	2,798	32
Other activities	2	230	-	230	237
Investments	3	-	-	-	-
Total income		3,028	-	3,028	269
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		254	-	254	192
Charitable activities:					
Client support services	6	(220)	-	(220)	77
Total expenditure		34	-	34	269
Net income for the year/Net movement in funds		2,994	-	2,994	-
Fund balances at 1 April 2019		79	-	79	79
Fund balances at 31 March 2020		3,073	-	3,073	79

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2021

		Group		Charitable Company	
	Notes	2021 £'000	2020 £'000	2021 £'000	2020 £'000
FIXED ASSETS					
Tangible assets	10	8,100	8,260	4,123	4,336
Investments		-	-	-	-
		8,100	8,260	4,123	4,336
CURRENT ASSETS					
Stock	11	13	17	-	-
Debtors	12	4,696	4,310	548	246
Cash at bank and in hand		14,743	10,156	352	1,445
		19,452	14,483	900	1,691
LIABILITIES					
Creditors: Amounts falling due within one year	13	(5,080)	(4,765)	(288)	(1,694)
NET CURRENT ASSETS/(LIABILITIES)		14,372	9,718	612	(3)
TOTAL ASSETS LESS CURRENT LIABILITIES		22,472	17,978	4,735	4,333
Creditors: Amounts falling due after more than one year	14	(1,238)	(1,453)	(1,163)	(1,260)
NET ASSETS		21,234	16,525	3,572	3,073
FUNDS					
Restricted Funds	15	1,900	1,599	-	-
Unrestricted Funds					
- Designated	16	6,076	6,105	1,998	2,694
- General		13,258	8,821	1,574	379
		19,334	14,926	3,572	3,073
TOTAL FUNDS		21,234	16,525	3,572	3,073

Approved by the trustees of Autism Initiatives Group and authorised for issue on 25th August 2021 and signed on their behalf by:

B Williams
Chair

Brian E Williams

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2021

		Group		Charitable Company	
		2021	2020	2021	2020
	Notes	£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash generated from operations	19	5,101	1,655	(966)	1,417
		5,101	1,655	(966)	1,417
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(298)	(270)	(30)	(25)
Proceeds on disposal of tangible fixed assets		12	29	-	-
Proceeds from disposal of investment property		-	-	-	-
Rental income from investment properties		-	-	-	-
NET CASH USED IN INVESTING ACTIVITIES		(286)	(241)	(30)	(25)
FINANCING ACTIVITIES					
Proceeds from new loans		-	95	-	-
Repayment of bank loans		(233)	(109)	(97)	(90)
NET CASH USED IN FINANCING ACTIVITIES		(233)	(14)	(97)	(90)
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,582	1,400	(1,093)	1,302
Cash and cash equivalents at the beginning of year	20	10,139	8,739	1,445	143
Cash and cash equivalents at end of year	20	14,721	10,139	352	1,445

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2021

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Donations	591	48	639	360
Charitable Trusts	-	28	28	30
Grants	801	910	1,711	471
	1,392	986	2,378	861
For the year ended 31 March 2020	312	549		861
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Donations	652	-	652	2,798
	652	-	652	2,798

Donations in the prior year include £2.0m from Autism Initiatives (UK) and £0.7m from Autism Initiatives Northern Ireland, both subsidiary charities of Autism Initiatives Group

For the year ended 31 March 2019	2,798	-	2,798

2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Training income	48	-	48	43
Profit on disposal of assets	-	-	-	-
	48	-	48	43
For the year ended 31 March 2020	43	-		43
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Rent & service charges	231	-	231	230
For the year ended 31 March 2020	230	-		230

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Interest receivable	5	-	5	19
For the year ended 31 March 2020	19	-		19
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Interest receivable	-	-	-	-
For the year ended 31 March 2020	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Education income	4,582	840	5,422	5,104
Client support income	56,042	3,571	59,613	54,068
Other	447	-	447	564
	61,071	4,411	65,482	59,736
For the year ended 31 March 2020	50,656	3,871		59,736

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Other income	83	-	83	3
	83	-	83	3
For the year ended 31 March 2021	3	-		3

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2021 £'000	Total 2020 £'000
Group					
Staff costs	3,579	45,516	243	49,338	44,623
Other direct costs	559	8,738	205	9,502	9,654
Governance costs	-	129	-	129	169
Share of support costs	202	3,634	-	3,836	4,755
Depreciation	43	227	11	281	308
	4,383	58,244	459	63,086	59,509
Analysed by Fund					
Unrestricted Funds	3,642	53,919	443	58,004	
Restricted Funds	741	4,325	16	5,082	
	4,383	58,244	459	63,086	
For the year ended 31st March 2020					
Unrestricted Funds	3,840	50,690	538		55,068
Restricted Funds	734	3,684	23		4,441
	4,574	54,374	561		59,509
Charitable Company					
Staff costs	-	41	-	41	49
Other Direct Costs	-	54	-	54	31
Governance Costs	-	28	-	28	32
Share of Support Costs	-	(11)	-	(11)	(338)
Depreciation	-	7	-	-	6
	-	119	-	119	(220)
Analysed by fund:					
Unrestricted Funds	-	119	-	119	
Restricted Funds	-	-	-	-	
	-	119	-	119	
For the year ended 31st March 2020					
Unrestricted Funds	-	(220)	-		(220)
Restricted Funds	-	-	-		-
	-	(220)	-		(220)

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2021	2020
	£'000	£'000	£'000	£'000
Staff costs	3,329	33	3,362	3,300
Depreciation	230	-	230	244
Head office costs	277	-	276	1,234
Audit fees	-	61	61	63
Other professional costs	-	34	35	79
Meeting costs	-	1	1	4
	3,836	129	3,965	4,924
Analysed between				
Raising funds	1	-	1	1
Education	202	-	202	304
Client support costs	3,633	129	3,752	4,619
	3,836	129	3,965	4,924
Charitable Company:				
Staff costs	897	-	897	919
Depreciation	229	-	229	243
Other costs	-	-	-	-
Costs recharged to group charities	(1,137)	-	(1,137)	(1,500)
Audit fees	-	23	23	24
Other professional costs	-	4	4	5
Meeting costs	-	1	1	3
	(11)	28	17	(306)
Analysed between				
Client support costs	(11)	28	17	(306)
	(11)	28	17	(306)

Basis for support cost allocation

Management, finance and property have been allocated on the basis of staff time. Human resources have been allocated on the basis of number of employees.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
	Total 2021 £'000	Total 2020 £'000	Total 2021 £'000	Total 2020 £'000
(c) The total resources expended above include:				
Auditors' remuneration	61	63	23	24
Auditors' remuneration – other services	6	8	-	-
Depreciation on owned assets	503	544	235	249
Trustees' expenses	24	28	1	3
Interest payable on bank loans	33	42	33	42

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was :

(a) Staff numbers	2021 Number	2020 Number
	Group	
Operational Support Staff	212	201
Teachers	82	70
Care workers	2,078	1,950
	2,372	2,221

The aggregate emoluments of these persons were as follows :

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2021 £'000	Total 2020 £'000
	Group			
Wages and salaries	44,563	2,849	47,412	43,224
Social security costs	3,598	270	3,868	3,462
Pension costs (note 8 (d))	931	195	1,126	1,007
Other wage costs	374	14	388	385
	49,466	3,328	52,794	48,078

Excluded from wages and salaries are agency costs of £1,527k (2019: £2,019K) charged within 'Other direct costs'.
Agency staff are used to cover staff shortages.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2021 Number	2020 Number
	Group	
£60,001 - £70,000	4	2
£70,001 - £80,000	3	2
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
£140,001 - £150,001	1	1
	£'000	£'000
Total trustee and key management personnel remuneration	704	605

Of the employees whose emoluments exceeded £60k eight (2020: five) have retirement benefits accruing under a money purchase pension scheme and two (2020: two) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £78k (2020: £74k) were made in the year to the money purchase pension scheme and £33k (2020: £28k) to the defined benefit pension scheme.

Key management personnel above includes the trustees and the executive staff.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £195k (2020: £165k) and at the year-end £23k (2020 - £23k) was accrued in respect of contributions to this scheme.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

7. STAFF NUMBERS AND EMOLUMENTS continued

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2021.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

8. TRUSTEES' EMOLUMENTS, REIMBURSED EXPENSES AND RELATED PARTY TRANSACTIONS

As permitted in the Charity's governing document, an amount of £25,000 (2020: £15,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to three trustees during the year was £708 (2020: three, £3,376). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2020: £4,050).

At the year-end Autism Initiatives Ireland owed £18k to Autism Initiatives (UK), £1k to Autism Initiatives Northern Ireland and £22k to the parent company, Autism Initiatives Group.

There were no further transactions with related parties undertaken such as are required to be disclosed under FRS 102.

9. TAXATION

Autism Initiatives Group is a registered charity and is thus exempt from tax on income and gains falling within paragraph 1 of Schedule 6 Finance Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (UK) is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Autism Initiatives (NI) has been accepted as a registered charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

Autism Initiatives Ireland has been accepted as a registered charity by Office of the Revenue Commissioners, Ireland and is thus exempt from tax on income and gains falling within Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2020	9,245	2,536	909	1,064	13,754
Translation difference	92	-	2	14	108
Additions in the period	135	68	30	65	298
Disposals in the period	-	(391)	(496)	(91)	(978)
At 31 March 2021	9,472	2,213	445	1,052	13,182
Depreciation:					
At 1 April 2020	2,331	1,639	794	730	5,494
Translation difference	36	-	2	8	46
Charged in the period	178	174	44	108	504
Disposals in the period	-	(391)	(488)	(83)	(962)
At 31 March 2021	2,545	1,422	352	763	5,082
Net book value:					
At 31 March 2021	6,927	791	93	289	8,100
At 31 March 2020	6,914	897	115	334	8,260

Analysis of net book value of land and buildings	2021 £'000	2020 £'000
Freehold	5,165	5,195
Leasehold - Over 50 years unexpired	1,762	1,719
Net book amount	6,927	6,914

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2020	4,556	1,505	360	8	6,429
Additions in the period	-	-	30	-	30
Disposals in the period	-	(137)	(42)	-	(179)
Transfers in the period	-	-	-	-	-
At 31 March 2021	4,556	1,368	348	8	6,280
Depreciation:					
At 1 April 2020	960	836	289	8	2,093
Charged in the period	86	122	27	-	235
Disposals in the period	-	(137)	(34)	-	(171)
Transfers in the period	-	-	-	-	-
At 31 March 2021	1,046	821	282	8	2,157
Net book value:					
At 31 March 2021	3,510	547	66	-	4,123
At 31 March 2020	3,596	669	71	-	4,336

Analysis of net book value of land and buildings

	2021 £'000	2020 £'000
Freehold	2,392	2,455
Leasehold - Over 50 years unexpired	1,118	1,141
Net book amount	3,510	3,596

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

11. STOCK

	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Finished goods for resale	13	17	-	-
	13	17	-	-

12. DEBTORS

	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Trade debtors	4,094	4,015	1	1
Amounts due from group undertakings	-	-	372	181
Prepayments and accrued income	249	231	50	64
Other debtors	353	64	125	-
	4,696	4,310	548	246

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Bank loans and overdraft	119	132	88	88
Trade creditors	1,344	1,247	33	16
Amounts due to group companies	-	-	15	1,411
Taxation and social security	1,122	1,041	57	73
Payments on account	511	357	-	-
Other creditors	676	915	11	36
Accruals	1,308	1,073	84	70
	5,080	4,765	288	1,694

The loans and overdrafts are secured on property owned by Autism Initiatives Group.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Bank loans	1,238	1,453	1,163	1,260
	1,238	1,453	1,163	1,260

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
	Group		Charitable Company	
Repayable within one year or on demand	119	115	88	88
Repayable between one and two years	97	115	88	88
Repayable between two and five years	292	345	264	264
Repayable in five years or more	849	993	811	908
	1,357	1,568	1,251	1,348
Included in liabilities falling due within one year	(119)	(115)	(88)	(88)
	1,238	1,453	1,163	1,260

Total bank loans of £1,238k (2020: £1,453k) are secured by legal charges on land and buildings.

Financial instruments

The loan financing is in the form of secured loans with a mix of fixed and variable interest rates. The loans have recently been re-negotiated with interest rates reflecting current market rates.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

15. RESTRICTED INCOME FUNDS

	1 April 2019 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2020 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2020 £'000
Autism Initiatives (UK)										
Covid Relief Grant	-	-	-	-	-	-	100	(79)	-	21
Bristol Avenue	-	8	-	-	-	8	9	(1)	(14)	2
Lilford Court	2	-	(2)	-	-	-	2	(1)	-	1
One Stop Shop Central Funding	-	314	(314)	-	-	-	304	(304)	-	-
One Stop Shop Inverness	-	25	(25)	-	-	-	119	(119)	-	-
One Stop Shop Perth	-	51	(51)	-	-	-	96	(96)	-	-
Edinburgh Autism Resource Centre	5	-	(5)	-	-	-	-	-	-	-
Peterhouse School	3	9	(3)	-	-	9	-	(9)	-	-
Scotland Outreach Support	6	-	(6)	-	-	-	2	-	-	2
Cambridge Road	9	-	(3)	-	-	6	-	(1)	-	5
Local Fundraising for individual Services	88	77	(78)	-	-	87	37	(77)	-	47
Greenside	1	-	(1)	-	-	-	-	-	-	-
Other Grants and Donations	3	-	(3)	-	-	-	3	-	-	3
32 Chambres Road	5	-	(5)	-	-	-	-	-	-	-
Isle of Man service/donations	1,223	3,330	(3,076)	-	-	1,477	3,551	(3,224)	-	1,804
Autism Initiatives NI										
Northern Ireland Housing Executive	-	817	(817)	-	-	-	861	(861)	-	-
PSS Training Strategy Grant	-	29	(29)	-	-	-	3	(3)	-	-
Other Donations	2	7	-	-	-	9	3	-	-	12
Autism Ventures										
SFTA Grants & Donations	-	6	(6)	-	-	-	-	-	-	-
MeCycle Grants & Donations	-	10	(10)	-	-	-	5	(5)	-	-
Southport Café Equipment Donations	2	2	(3)	-	-	1	1	(1)	-	1
MeCycle Café Equipment Donations	3	1	(4)	-	-	-	-	-	-	-
WeGrow Sundry Donations	2	-	-	-	-	2	10	(10)	-	2
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	-	-	-	-	-	291	(291)	-	-
Group Total	1,354	4,686	(4,441)	-	-	1,599	5,397	(5,082)	(14)	1,900

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

15. RESTRICTED FUNDS (continued)

Autism Initiatives (UK)

- **Covid Relief Grant** – grant received towards the costs of making services and buildings compliant with Covid-19 regulations and enabling remote working where applicable. Balance represents unspent funds.
- **Bristol Avenue** – grants and donations received from several charitable trusts towards capital improvements for the benefit of service users at the Bristol Avenue service in Blackpool. Grants were received during the year from Bailey Thomas Trust, Duchy of Lancaster Benevolent Fund and GM Morrison Trust. These improvements remain ongoing.
- **Lilford Court** – grants and donations received from Warrington Charities Trust and Mrs Holbrook for garden improvements at our Lilford Court Service. Balance represents unspent funds.
- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from RS McDonald Trust Scottish Wellbeing and Alpha Data amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from Robertson Trust and National Lottery Awards for All. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and Scottish Wellbeing. All monies allocated were expended during the year.
- **Edinburgh Autism Resource Centre** – monies received in prior years towards funding various projects at our activity centre in the Craigmillar area of Edinburgh for young people and adults with Autism Spectrum Conditions. The balance of these monies was expended in the prior financial year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from West Lancs Golf Club to fund updated IT equipment. The fund was fully expended during the year.
- **Scottish Outreach Support** – Donation received from Baille Gifford Community Awards to support the work of the Edinburgh outreach service. The balance of monies represents funds unspent during the year.
- **Cambridge Road** – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. Balance represents monies not yet spent.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Greenside** – Grants received in previous years from the Oliver Ford Trust and Cruden Foundation towards projects at the Greenside service in Scottish Borders. The balance of monies were spent in the prior financial year.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Peoples Postcode Lottery, Rathbone Foundation, Finnis Scott Foundation and Pilkington Trust and Lord Hanson Foundation. A private donation was received in the prior year the service in Riverside which was spent in this financial year.
- **32 Chambres** – Grants received in prior years from GM Morrison Charitable Trust, Alan Jenkins Memorial Trust, Elizabeth Kate Harding Memorial Trust, Sefton Mayor's Charity and in the current year from the Discovery Foundation towards projects at the pupil residential service. The balance of monies was spent in the previous financial year.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

15. RESTRICTED FUNDS (continued)

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year
- **PSS Training Strategy Grant** – a grant to provide training support to official NVQ levels. Monies all spent.
- **Other donations** – private donations for the benefit of service users not spent during the year.

Autism Ventures:

- **SFTA Salary Grants** – Grants received towards salary costs from Sefton Council in previous years.
- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. All remaining monies spent during the year.
- **Local fundraising donations** – General public fundraising, including a number of significant donations from various donors in support of all of our individual Social Enterprises. Balance represents funds not yet spent.

Autism Spectrum Connections Cymru

- **Welsh Government One Stop Shop Grant** – Grant received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum Conditions.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

16. DESIGNATED FUNDS

Included within the unrestricted funds of the group are designated funds which are set aside by the trustees for specific projects and purposes. These funds are designated as follows:

	1 April 2020 £000	Exchange rate difference £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2021 £000
Designated Reserves -					
Autism Initiatives Group					
UK Covid-19 Fund	1,000	-	-	(1,000)	-
UK Development and unplanned cessation of services Fund	1,000	-	-	(1,000)	-
NI Covid-19 Fund	213	-	-	(213)	-
NI Development and unplanned cessation of services Fund	481	-	-	(481)	-
ICT Development Fund	-	-	-	500	500
Group Development Fund	-	-	-	1,000	1,000
Walk for Autism Fund	-	-	-	498	498
Autism Initiatives (UK)					
ICT Development Fund	-	-	-	500	500
Covid-19 Fund	-	-	-	750	750
Peterhouse School Development Fund	657	-	-	-	657
Autism Initiatives (NI):					
Media Strategy Fund	25	-	-	(25)	-
ICT/IS Strategy Fund	80	-	-	-	80
Capital Fund – Service Development	115	-	-	195	310
Capital Fund – Head Office	-	-	-	400	400
Reinstatement Fund	-	-	-	30	30
Vehicles	-	-	-	30	30
Covid-19 Fund	-	-	-	150	150
Autism Initiatives Ireland:					
Covid-19 Fund	337	12	-	(288)	61
Unplanned cessation of services fund	1,036	38	-	(475)	599
Leasehold re-instatement costs	108	4	-	(52)	60
ICT Infrastructure	137	6	-	(73)	70
Motor Vehicles	83	3	(36)	(11)	39
Respite - Residential Service	333	13	-	(112)	234
Resource Centre	417	15	-	(367)	65
Regulatory & Compliance	83	3	-	(43)	43
Group designated funds	6,105	94	(36)	(87)	6,076

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

16. DESIGNATED FUNDS (continued)

Prior financial year

	1 April 2019 £000	Exchange rate difference £000	Expenditure £000	Transfers from general fund £000	31 March 2020 £000
Designated Reserves -					
Autism Initiatives Group					
UK Covid-19 Fund	-	-	-	1,000	1,000
UK Development and unplanned cessation of services Fund	-	-	-	1,000	1,000
NI Covid-19 Fund	-	-	-	213	213
NI Development and unplanned cessation of services Fund	-	-	-	481	481
Autism Initiatives (UK)					
Ireland Capital Fund	357	-	-	(357)	-
Peterhouse School Development Fund	596	-	-	61	657
Autism Initiatives (NI):					
Media Strategy Fund	25	-	-	-	25
ICT/IS Strategy Fund	80	-	-	-	80
Capital Fund	115	-	-	-	115
Autism Initiatives Ireland:					
Covid-19 Fund	-	-	-	337	337
Unplanned cessation of services fund	-	-	-	1,036	1,036
Leasehold re-instatement costs	-	-	-	108	108
ICT Infrastructure	141	(4)	-	-	137
Motor Vehicles	77	(2)	-	8	83
Residential House	640	(15)	-	(292)	333
Respite House	427	(10)	-	-	417
Regulatory & Compliance	85	(2)	-	-	83
Group designated funds	2,543	(33)	-	3,595	6,105

Autism Initiatives Group

- **Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. The fund has been released in the year and re-designated in the accounts of Autism Initiatives UK, the relevant operating subsidiary.
- **Development and unplanned cessation of services** – a fund designated in the previous financial year to provide for operational and capital developments in the UK Mainland and Isle of Man and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund has been undesignated this year, and a new Group wide development fund has been ring fenced in its stead.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

16. DESIGNATED FUNDS (continued)

- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 costs in Northern Ireland. The fund has been released in this financial year and re-designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **NI Development and unplanned cessation of services** – a designated fund to provide for operational and capital developments in Northern Ireland and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund has been released in this financial year and re-designated as part of a group wide development fund. An additional fund has been designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure.
- **Group Development Fund** – a designated fund to provide for operational and capital developments throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities.
- **Walk for Autism Fund** – a fund representing unrestricted donations received as a result of the 2021 'Walk for Autism' fundraising campaign as at the financial year end. This amount has been ring fenced for expenditure on projects and initiatives to be identified in the upcoming financial period which will benefit the Charitable Group's Service Users and further the Group's strategic objectives.

Autism Initiatives (UK)

- **Ireland Capital Fund** – a capital fund to provide for future developments in Ireland. On agreement with the board of All this fund has been undesignated during the prior financial year.
- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.
- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Covid-19 Fund** - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man.

Autism Initiatives (NI):

- **Media Strategy Fund** – a capital fund designated in the prior year to review and develop the PR and marketing strategy, with a more centralised approach, and devise a communication strategy to move the organisation in line with our vision and mission.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes contribution towards the upgrade of central servers; implementation of a rota management system and other required IT expenditure.
- **Capital Fund – Service Development** – a capital fund for the relocation and fit-out of the Belfast Daycare and Outreach offices.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in Northern Ireland in line with group policy.

16. DESIGNATED FUNDS (continued)

Autism Initiatives Ireland:

- **Covid-19 Fund** – a designated fund, ring fenced to provide for future Covid-19 responses in line with group policy.
- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leashold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2021 are represented by :			
Tangible fixed assets	8,100	-	8,100
Current assets	17,552	1,900	19,452
Creditors: amounts falling due within one year	(5,080)	-	(5,080)
Creditors: amounts falling due after one year	(1,238)	-	(1,238)
	19,334	1,900	21,234

Fund balances at 31 March 2020 are represented by

Tangible fixed assets	8,260		8,260
Current Assets	12,884	1,599	14,483
Creditors: amounts falling due within one year	(4,765)	-	(4,765)
Creditors: amounts falling due after one year	(1,453)	-	(1,453)
	14,926	1,599	16,525

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000

Fund balances at 31 March 2021 are represented by :

Tangible fixed assets	4,123	-	4,123
Current assets	900	-	900
Creditors: amounts falling due within one year	(288)	-	(288)
Creditors: amounts falling due after one year	(1,163)	-	(1,163)
	3,572	-	3,572

Fund balances at 31 March 2020 are represented by:

Tangible fixed assets	4,336	-	4,336
Current assets	1,691	-	1,691
Creditors: amounts falling due within one year	(1,694)	-	(1,694)
Creditors: amounts falling due within one year	(1,260)	-	(1,260)
	3,073	-	3,073

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

18. SUBSIDIARY COMPANIES

- The trustees of Autism Initiatives Group control the following companies:

Autism Initiatives (UK)	A charity providing care for people in Great Britain & Isle of Man with autistic tendencies.
Autism Initiatives Northern Ireland	A charity providing care for people in Northern Ireland with autistic tendencies.
Autism Ventures	A Social Firm operating coffee shops, a cycle shop and workshop and a growing project to provide a work and training experience for people with autism spectrum condition.
Autism Spectrum Connections Cymru	A Charity established to provide services to people with autism spectrum condition in Wales.
The Bridge Project	A Charity formerly concerned with the provision of education to disadvantaged members of Society. The charity ceased trading in prior years and has subsequently been placed into liquidation.
Living Initiatives Limited	A subsidiary formed in December 2005. This company commenced trading in October 2009 providing accommodation for a person with Autism Spectrum Condition in the Isle of Man. The company has ceased trading.
Autism England Limited	A 100% dormant subsidiary of AI(UK) formed in February 2007.
C-SAW (North Wales) Limited (formerly Autism.E Limited)	A 100% dormant subsidiary of AI(UK) formed in December 1999. The company changed its name in order to protect the trading identity of C-Saw (North Wales) Limited. This company was dissolved during the year.
Autism Initiatives England	A 100% dormant subsidiary of AI(UK) formed in January 2008
Autism Initiatives Cymru	A 100% dormant subsidiary of AI(UK) formed in December 2007
Autism Initiatives Scotland	A 100% dormant subsidiary of AI(UK) formed in January 2008
First Inclusive Limited	A 100% dormant subsidiary of AI(UK) formed in February 2010. This company was dissolved during the year.

- In addition Autism Initiatives Group exerts dominant influence over the following associated company:

Autism Initiatives Ireland (formerly Autism Spectrum Disorder Initiatives Limited (ASDI Limited))	A company incorporated in Southern Ireland in February 2007, set up to provide care for people in Southern Ireland, which commenced trading in April 2008.

The above have been consolidated on a line by line basis. A summary of the individual results is shown on the following page.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

18. SUBSIDIARY COMPANIES continued

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2021 £'000	Total 2020 £'000
Income	49,923	7,141	9,459	441	462	90	67,516	60,681
Charitable Expenses	(47,258)	(6,278)	(8,825)	(441)	(411)	(90)	(63,303)	(59,949)
Governance	(46)	(15)	(30)	-	-	-	(91)	(137)
Exchange Rate Gain	-	-	87	-	-	-	87	(71)
Donation to Parent	-	-	-	-	-	-	-	(2,694)
Net Surplus/(Deficit)	2,619	848	691	-	51	-	4,209	(2,170)

The aggregate of the assets liabilities and funds was:

Assets	14,673	3,764	4,353	88	131	2	23,011	18,397
Liabilities	(4,136)	(406)	(668)	(24)	(90)	-	(5,324)	(4,920)
	10,537	3,358	3,685	64	41	2	17,687	13,477

Represented by:

Unrestricted funds

Designated funds	2,407	1,000	1,171	-	-	-	4,578	3,412
General funds	6,245	2,346	2,514	61	41	2	11,209	8,466
Restricted funds	1,885	12	-	3	-	-	1,900	1,599
	10,537	2,509	3,685	64	41	2	17,687	13,477

Related party transactions between the above companies are excluded in the consolidated accounts per FRS 102.

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Surplus for the year	4,709	824	499	2,994
Adjustments for:				
Depreciation and impairment of tangible fixed assets	504	549	235	249
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange loss on translation	(62)	44	-	-
Loss/(profit) on disposal of tangible fixed assets	4	(4)	8	-
Movements in working capital:				
(Increase)/Decrease in stock	4	(1)	-	-
(Increase)/Decrease in debtors	(386)	(280)	(302)	241
Decrease/(Increase) in creditors	328	523	(1,406)	(2,067)
Cash generated from operations	5,101	1,655	(966)	1,417

20. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

Group	At 1 April 2020	Movement	At 31 March 2021
	£'000	£'000	£'000
Cash at bank and in hand	10,156	4,587	14,743
Bank overdrafts	(17)	(5)	(22)
Loans falling due within one year	(115)	18	(97)
Loans falling due after more than one year	(1,453)	215	(1,238)
	8,571	4,815	13,386
Charitable Company			
Cash at bank and in hand	1,445	(1,093)	352
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(1,260)	97	(1,163)
	97	(966)	(899)

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2021 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2020	2019	2021	2020
	£'000	£'000	£'000	£'000
Within one year	873	736	-	-
Between two and five years	832	634	-	-
Over five years	60	136	-	-
	1,765	1,506	-	-

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2021

22. CAPITAL COMMITMENTS

The group had no material capital commitments at the balance sheet date.

23. CONTINGENT LIABILITIES

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

ACKNOWLEDGEMENTS

Autism Initiatives is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

A very big thank you to all our supporters below and to many others not listed.

Albert Hunt Trust
Alex Middleton Adams
Alexander Gray
Bailey Thomas Charitable Fund
BNI Lima Group Merseyside
Boshier Hinton Foundation
Co-op Maghull
Daniel Jones
Duchy of Lancaster
ESF Community Grants
Gannochy Trust
Gilander Foundation
GM Morrison Charitable Trust
Hugh Fraser Foundation
Iain Furgusson and Bethany Norman

Kris Wright
Lee Smith
Lloyds Commercial Bank
Lord Hanson Foundation
Lothian Buses
Merseyrail
National Lottery Community Fund
People's Postcode Trust
Rebecca Curtis Moss
Robertson Trust
R S MacDonald Trust
RyVoan Trust
The Volent Trust
WM Mann Foundation