



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

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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

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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.

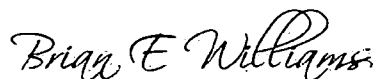
AUTISM INITIATIVES GROUP
CHAIR'S STATEMENT
For the year ended 31st March 2021

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

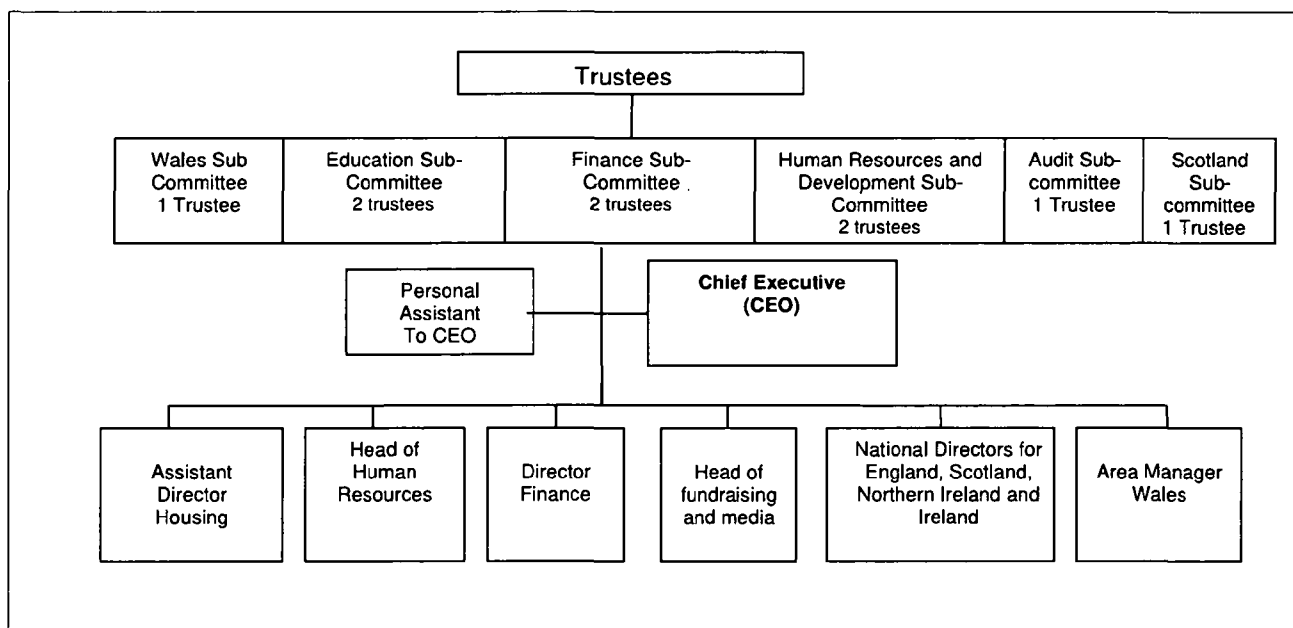
STRUCTURE, GOVERNANCE and MANAGEMENT continued

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
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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
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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
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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
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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
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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.
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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 Fergusson 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