



Autism Initiatives Group

Charity Number 1170634 Company Number 07120634

ANNUAL REPORT AND CONSOLIDATED ACCOUNTS

Year ended: 31st March 2022



Our Mission Statement

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

Our Vision Statement

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

Our Philosophy

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

- Work in partnership

In order to help people become:

- Successful independent communicators
- Successful independent problem solvers

We work within a culture of:

- Lifelong learning

With an emphasis on:

- Self-esteem / feel good

Everything we do is:

- User-led

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AUTISM INITIATIVES GROUP
REFERENCE AND ADMINISTRATIVE DETAILS
For the year ended 31st March 2022

BOARD OF TRUSTEES

B Williams	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 Slevin	National Director – Northern Ireland
C Steedman	National Director - Scotland
J Howard	Director of Finance

REGISTERED OFFICE

Sefton House
Bridle Road
Bootle
L30 4XR

WEBSITE

www.autisminitiatives.org

REGISTERED CHARITY NUMBER

1170634

REGISTERED COMPANY NUMBER

07120634

AUDITORS

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

PRINCIPAL BANKERS

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

SOLICITORS

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

Chair's Statement

As we have emerged into some normality during this year, we have taken time to review and reflect on our organisation's response to the pandemic, and how together we have faced the biggest challenge in our organisational history. To enable us to reflect, we have sought feedback from our staff teams, to understand how they felt about the organisation's response during the last year.

Overwhelmingly that feedback has been that people have felt safe and supported, and that there was 'great team work'. My fellow Trustees and I have been amazed by the dedication, diligence and creativity of all staff in keeping people safe, services open and engaged with families. This hasn't been easy, our staff teams were decimated in the New Year with Covid related absence and those people left to support the services showed great resilience and fortitude during this period.

The Senior Management Team has also demonstrated great effectiveness in our battle with Covid during the last twelve months, as well as development of safe systems and clear guidance, there has been low key encouragement that resulted in effective take up of vaccines across the organisation. Business continuity plans and staff shortage plans also proved effective. Staff team feedback has indicated that they felt Autism Initiatives were ahead of the game compared to other social care providers, and that we thought more flexibly and creatively about support. This meant we were much focused on keeping people safe, adapting to restrictions, thinking creatively about meaningful activities and keeping motivation levels high. Our person centred specialist approach also enabled us help the people we support to understand the changes in lifestyle due to Covid, and support them effectively through the vaccination programme.

My thanks and that of the Trustees go out to all the staff teams that have supported people so admirably during the last year.

Of course it has again been business as usual this year, and alongside the usual work of the Charity with the beneficiaries at the centre of all we do, the Senior Management Team, have again led a review of our strategic aims, ensuring that there is continuity and that we build on the success of the year before, this year, our key words are:

Engagement, Collaboration, Understanding, People, Progression, Specialism, Resources, Technology

And so our aims for the year are:

- 1. To develop our culture of collaborating, listening and learning to ensure continuous improvement of our services**
- 2. To be a kind, understanding and aspirational employer and support provider** - a charity where people want to work and to be supported
- 3. To ensure good leadership of all services** and effective performance of each team
- 4. To ensure shared understanding and development of our autism specialism** and the purpose, benefits, and costs of this
- 5. To work with all stakeholders (commissioners, autistic people, families) to understand their needs and develop innovative solutions to support Quality of Life and wellbeing of autistic people**
- 6. To ensure that our services are sustainable, safe and socially minded**

I am confident that the thinking and purpose behind our aims, will guide us through another successful year and enhance the culture of the organisation with people always at the centre of what we do.

I would like to thank the Senior Management Team and all the staff within the organisation for their immense contributions this year, and also to the Trustees for their continued support.

Brian Williams
Chair of Trustees



25 November 2022

INTRODUCTION

The trustees are pleased to present their Report and Financial Statements for Autism Initiatives Group ("the Charity") and its subsidiaries ("the Group") for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and strategic report and accounts for Companies Act purposes.

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

OBJECTIVES and ACTIVITIES

The objectives of the Charity are:-

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

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

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

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

The vision of the Group is to:

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

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

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

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

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

OBJECTIVES and ACTIVITIES (continued)

PUBLIC BENEFIT

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

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

HOW THE ORGANISATION'S ACTIVITIES DELIVER PUBLIC BENEFIT

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

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

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

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

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

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

ACTIVITIES

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

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

EMPLOYMENT POLICIES

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

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

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

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

STRATEGIC REPORT

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

Section 172 statement

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

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

Section 172 statement (cont.)

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

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

In particular the Trustees consider:

Impact on employees

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

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

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

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

Stakeholders

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

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

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

The wider community

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

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

ACHIEVEMENTS and PERFORMANCE

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

- Autism Initiatives UK
- Autism Initiatives Northern Ireland
- Autism Initiatives Ireland
- Autism Initiatives Isle of Man
- Autism Spectrum Connections Cymru
- Autism Ventures

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

Autism Initiatives UK

The months of December and January were challenging for us with high levels of staff absence due to the Omicron variant, alongside the usual winter bugs and annual leave planned over the Christmas period. Area Managers worked well with their managers, often outside their planned working hours, to make sure that shifts were covered and that any change in risk of infection was appropriately responded to. Our teams have continued to show lots of goodwill and commitment to the people we support.

In our schools we implemented a Covid Recovery Plan alongside a robust plan to ensure all students were on track to meet individual targets. During the Autumn and Spring Term staff absence due to Covid was up to 25% and the schools responded well by implementing a response level plan which ensured all classes were safely staffed and all students could continue to attend school.

In Scotland the demand for our One Stop Shop services increased as the pandemic increased and they were contacted by more autistic people who were becoming increasingly anxious. We saw more people who were developing OCD symptoms and suffering from low mood. The lack of knowing when the pandemic was going to end, when they would go back to work – was their job secure, frustration towards those who did not adhere to the rules etc. had an extremely negative impact on people's mental health and general wellbeing. It continues to be fundamental to the work that we do that we are responsive to the needs of the people we support and we therefore developed Wellbeing groups, Discussion groups and Peer support groups, to help to address the impact of the pandemic.

The requirement for mandatory vaccination in order to work within Social Care was an additional demand for us during this time. Human Resources and Area Managers invested a lot of time in to meetings to support unvaccinated staff to understand the importance of vaccination, we had begun to plan consultation with those who remained unwilling to be vaccinated and to begin to plan for losing unvaccinated staff.

The requirement for vaccination as a condition of deployment has now been revoked, but we will continue to support staff to understand the benefits of vaccination and expect that staff will be vaccinated.

During the last year, we maintained a high percentage of compliance with mandatory and specialist training, often using remote, or small numbers of bespoke training for teams. During the year, we planned, and returned to face to face training, and to working in the office, but continued with remote team meetings. We have developed a Hybrid Working Policy as some working at home has been much appreciated by staff and has helped with both outcomes and goodwill.

As with other social care agencies, recruitment and retention has been problematic for us, especially in the winter months of the year. The Operational Teams and Human Resources have worked imaginatively to redesign our recruitment approaches, developing a value based recruitment approach alongside a renewed on-boarding process. We have received much positive feedback since the introduction of values based recruitment, with the new selection process allowing the candidates values to become clear and for us get a more in depth understanding of candidate's personal attributes.

Retention was also analysed and approaches developed to support retention and make retention everyone's responsibility. I am pleased that the results have been excellent, and that we appear, in comparison with other social care agencies, to be ahead of the game. Our healthy reserves gave us the confidence also to make two unbudgeted pay rises during the year, which have maintained support staff salaries within the top ten percent of social care providers.

As statutory services have emerged from the pandemic, there was an increased number of inspections and monitoring visits. We are aware that our different way of working in the last year has meant that there have been some 'gaps', for example in non-essential repairs and maintenance, however these gaps were efficiently identified and filled, and we have maintained our very good inspection ratings throughout our services.

ACHIEVEMENTS and PERFORMANCE continued

We have also continued to grow our services, developing supported living, expanding day opportunities, but also continue to be responsive to need. We also identify gaps in service provision to provide unique and bespoke services, that the people who commission our services appear to appreciate. Within England, we have opened one new service in Liverpool and three new services have opened in Blackpool. We have also grown our flexible education service, aligned with our social enterprises, which has given young people who have found it difficult to access schools, an alternative which has yielded great results for those young people.

We continue to receive compliments from different stakeholders. Peterhouse School was judged as 'Leading' in 'Leadership at All Levels' and 'Quality of Provision and Outcomes'. The school also achieved an area of excellence 'empowering autistic students to overcome barriers to learning and life through the personal tutorial programme' by the Challenge Partners Quality Assurance Review.

Adult services also received numerous compliments, some examples:

From a family member

'I would like to show my gratitude by complimenting the girls who look after my sister.'

'My sister has been living in supported 1:1 living for several years. Over those years 1 member of staff has stayed the same, G. She is an absolute credit to your team. She and the other 2 girls do an amazing job.'

'I'm finding it difficult to explain over email how amazing they all are. Especially with the triumphs my sister has overcome. For example she's had both Covid vaccines and minor surgery. When once upon a time she would be too frightened to go into a doctors surgery. Can someone please contact me to discuss further as there's so much more.'

From a social worker:

'I just wanted to take a minute to thank you and your team for the great work you are doing with H (her co-tenants) and her family. This morning's meeting was extremely positive.'

'I feel A.I. go the "extra mile" with and for all they work with, and just wanted to take a minute to thank you and your team for this case specifically.'

'Dear J and C, thanks for your time today. I wanted to say on behalf of myself, L and A, that it has been great to hear how well S is doing. We were asked to facilitate a review of his HCR 20. We have been struck by the compassionate language you use when talking about him and how well you know him and understand the impact of his ASC upon him. The whole team sound attuned to his needs and it's been wonderful to hear how well he is doing. This has been immensely helpful in reviewing his HCR 20 and formulation.'

From our staff:

'It's not just a job. The people we support are at the heart of the company and we are always trying to improve our service to them.'

'The company is supportive of new ideas and will try everything they can to make the people we support's dream a reality.'

'I have worked for AI for over 11 years and can honestly say it's the best organisation I've worked for.'

Our thanks also go to every person that took part in a Walk for Autism at the beginning of the year, your efforts resulted in a fantastic return which will go directly to fund projects to benefit autistic people throughout the organisation.

Autism Initiatives Northern Ireland

In the past year Covid has of course remained a significant concern and there has been fluctuations in the numbers of staff and people supported tested positive. We experienced Covid-19 outbreaks in close to a quarter of our services, over fifty per cent of our staff developed coronavirus but only nine per cent of people supported developed the condition.

The low number of people supported who developed coronavirus, none of whom were very ill or needed hospital care, is testament to our effective infection control processes, planning, risk assessing and adapting to the fast moving requirements that were required during the pandemic. By being proactive and rapidly adapting to requirements related to the coronavirus pandemic in the past year our staff and people supported have been kept safe.

There were also excellent shared responses by our staff teams and senior managers in supporting each other through the pandemic that resulted in organisation resilience as well as high levels of safety and well-being for the people we support. At times staffing did become difficult however due to the financial health of the Charity we were also able to enhance overtime rates to encourage increased staffing over the festive season.

ACHIEVEMENTS and PERFORMANCE continued

AINI continues to show healthy business growth this year, total turnover in the financial year was £6.9m and for the 2021/22 financial year this increased to £7.2m, a four per cent increase. We had been successful in filling vacancies within services, with healthy referrals throughout the year, and have also commenced a new supported living service. The new service was designed around the specific needs of a young person with autism who would not tolerate living with others, their support from a previous provider had broken down. This service opened despite difficulties with recruitment across the social care sector due to the pandemic. The young person has settled very well into their new home and she and her family are delighted with the support Autism Initiatives are providing.

Training and the specialist training provided by the Charity is integral to the good outcomes experienced by beneficiaries. All regulatory training is provided at a consistently high rate of over ninety per cent well in excess of our key performance indicator of eighty per cent delivery.

Evaluation surveys of staff views, experiences and engagement with training activities are overwhelming positive. This excellent standard of training delivery has been maintained during the pandemic by use of improved flexibility of the training delivery utilising both face-to-face and online training combined with experiential learning such as shadowing in the work setting and an excellent induction programme.

We continued to maintain a very good relationship with commissioners in NI which continues to contribute to a steady annual increase in commissioned work being awarded to us due to how successfully we have provided such services to agreed contracted times. Our reputation remains high which is regularly acknowledged by care management professionals in reviews and interactions with our services.

For example reported by a HSCT Manager about one of our services:

'I just want to tell you the provider report you completed is the best provider report I have ever read. It provides all the information I need to complete a comprehensive assessment and shows how much care and support you provide for (person supported) and how well you know him.'

The work of the Charity continues to be respected, for example a clinical psychologist commenting on a young person who transitioned into a new service:

'She commended supporters on how well they have supported X throughout the transition into her new home. She is now displaying few behaviours of concern and therefore can be discharged from clinical psychology at this time as staff have allowed X to get to know them so well which has made her comfortable and feel reassured in her new setting.'

We record and monitor significant compliments made about our services from key stakeholders, and we are especially proud of the high number of these received is a useful quality marker of good service provision. In the past year we have had over one hundred compliments. These come from a range of professionals and stakeholders and focus on the excellent care, support and expertise that our supporters and managers provide. But, our greatest pride is in compliments from families of the people we support.

The following examples are from three individual parents, representative of three separate services:

'I had A's review today and placed on record the wonderful care and support she receives and how much it means to us to know that she is so valued and loved in her home.'

'B is so happy ... nothing is ever too much trouble. All work hard to keep him and other service users as happy and as safe as possible.'

'I compliment all supporters on how well they have cared for C since she has moved into the service. I know she is in the right place and I have seen a big difference in her.'

A mother commented on her daughters care and support-

I had D's review today and placed on record the wonderful care and support she receives ... and how much it means to us to know that she is so valued and loved in her home.'

A father stated he thanked both staff for helping his son get his booster vaccination and ensuring that it all went 'incredibly smoothly and for making the process so easy for him'.

ACHIEVEMENTS and PERFORMANCE continued

Autism Initiatives Ireland

Autism Initiatives has faced another challenging year in relation to Covid which placed a high demand on our front line staff with Covid related staff absence remaining high. Our commitment to the provision of day and outreach resources while maintaining 24/7 residential and respite services throughout the pandemic required a high level of flexibility from staff as we were forced to reduce some areas of our service delivery, or do it in a different way to be able to redeploy staff to essential services. Area managers and staff teams were excellent in keeping services open and functioning properly, and we have received many compliments and notes of appreciation from families over this period for the way we have responded individually, and as an organisation to the challenges that we have faced.

Our planning and resourcefulness have stood the organisation in good stead, reducing the risk of infection remained our number one priority, and we quickly adapted and implemented new guidance around managing this risk. Outcomes for people supported were good, and while we experienced some outbreaks, everyone was kept safe.

The Senior Management Teams and Human Resources have been excellent in responding to the staffing crisis that impacted on social care. Recruitment and Retention plans were developed and embraced by all staff, with recruitment processes seeing review and change to allow for more effective recruitment which has seen staffing levels recover. Retention and how we support retention has been something that we have also closely looked at, leading to some positive changes and a culture shift whereby retention becomes the responsibility of everyone within the organisation.

Feedback from our service users and families are essential in the management and provision of services throughout the pandemic. Thankfully the ongoing consultation with service users and families indicates high levels of satisfaction both individually and at service level this past year. Considering the many challenges we faced as a provider, many families and service users appear to recognise and appreciate how priorities were made in response to 'meeting needs' with respect to front-line workers and their safety being balanced with essential service provision throughout the pandemic. The flexibility and responsiveness of all our staff, especially where redeployment of staffing necessitated 24/7 safe service provision at critical periods, has proved invaluable.

Increased inspection from regulatory services has been challenging this year, especially during periods of staffing difficulties. However the team have rallied around this, and any issues in the environments of the service (due to non-essential maintenance being scaled back) have been quickly caught up, and our recent inspections have resulted in good reports.

In the previous two years the finance team has worked exceptionally to provide all the information to make a successful application to the Pay Restoration Programme, April 2021 saw payment of the first instalment, with the second tranche, which was applied for in May 2021 due in 2023. The Charity decided to make an enhanced restoration to staff, which saw staff receive €1,000 per employee plus fifty per cent back dated to January 2021.

We continued to receive referrals and grow our services during the last year and our relationship with HSE around our referrals has been good. The HSE are continuing to appoint new staff and roles that we are becoming more familiar with through our quarterly reviews. These include new Disability Officers and Placement Coordinators. The regular quarterly meetings have provided more up-to-date communication and collaboration opportunities. We recognise that relationship building is essential in meeting the complex care needs as evidenced in recent 'social care emergency' referrals. All as a specialist provider is responding to these challenges with an emphasis on VFM.

FINANCIAL REVIEW

Overview of the year

▪ Income and Expenditure

Total income in the year ended 31 March 2022 was £71.2m (£68.0m 2021), an increase of 4.7% on the previous year. The increase was mainly the result of fee increases, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

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

FINANCIAL REVIEW (continued)

Voluntary income increased to £2,419k from £2,378k.. The Fundraising Team has expanded to include a Fundraising Assistant to support Trust fundraising and Community Fundraising. The 5th Walk for Autism virtual fundraising challenge saw almost 4000 people register and the 1st Cycle for Autism virtual challenge launched. Income from Trusts included several grants from Scottish Government for One Stop Shops and a number of Charitable Trusts awarded funds to the Bristol Avenue renovation project. Although Trusts are now operating as normal post pandemic, mass participation events such as Edinburgh Marathon and Bournemouth Marathon are postponed until 2023.

Total resources expended in the year ended 31 March 2022 were £69.7 (£63.3m in 2021) an increase of £6.4m from the previous year. This represents a rise in expenditure of 10.1% which in addition to setup and running costs for services commencing during this and in the previous financial year is mainly due to significant increases in wage and staff costs as a result of actions we have taken to improve recruitment and retention of staff in the face of increasing challenges in the care sector as well as continuing legislative changes in minimum and living wage requirements and holiday pay rates.

The Group reports a surplus of £1.5m for the year ending 31 March 2022 (£4.7m surplus for the year ending 31 March 2021). The Group requires a surplus to fund future developments and build up general free reserves in line with its reserve policy.

The parent Charity reports a surplus of £17k (2021: £499k) for the year ending 31 March 2022. This result is after recharging central management costs to group companies. In accordance with the Group's reserves policy, designated funds have been established to provide for future capital developments and Covid-19 related costs.

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

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

As noted elsewhere in this report, the Coronavirus Crisis has presented the Group with considerable challenges, The Group's management continues to assess the ongoing consequences, and are confident that the Group is currently well placed to minimise the effect of the crisis on the Group's finances.

▪ Balance Sheet

The Group's balance sheet remains healthy with net assets of £22.8m (2021: £21.2m). This represents an increase of £1.6m over the previous financial year. Unrestricted funds amount to £20.7m (2021: £19.3m) and restricted funds £2.1m (2021: 1.9m). At 31 March 2022 the cash position was £15.8m (2021: £14.7m).

▪ Subsidiary undertakings

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

▪ Capital expenditure

Significant capital expenditure for the year of £0.9m includes property acquisitions in both England and Northern Ireland.

Principal Funding Sources

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

Reserves Policy

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

FINANCIAL REVIEW (continued)

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

The trustees also consider it important to be able to continue to advance the work of the Group by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2022 this would equate to committing to build a level of free reserves within the Group in the long term of circa £26.2m.

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

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

As at 31 March 2022 the Charity had unrestricted reserves of £3.6m (2021: £3.6m) and £2.2m (2021: £2.0 m) held as designated in respect of donations from Subsidiaries in line with the above. The trustees are aware that combined free reserves of £7.5 falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

Investment Policy

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

The Group's investment objectives are to:

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

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

Principal risks and uncertainties

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

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

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

Financial Risk

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

FINANCIAL REVIEW (continued)

Operational Risk

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

Health and Safety

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

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

PLANS FOR FUTURE PERIODS

In previous years, the Group has worked towards restructuring the organisation, creating a top company, 'Autism Initiatives Group' to act as a corporate centre, providing a number of 'head office' functions to the organisation as a whole. This restructure was successfully concluded at the commencement of the previous financial year. The focus as a group for the forthcoming year will be to continue to improve the consistency of our systems and processes across the range of activities that support the organisation.

The Group will also continue to focus on resources, ensuring value for money within supplier contracts and striving to be as efficient an organisation as possible, without compromising the quality of support to the beneficiaries of the Group.

Specific future goals for the regions, subsidiaries and social enterprises are detailed below:

Autism Initiatives UK

For this coming year within our education services and following the retirement of our Head Teacher, we have restructured and appointed an Executive Head Teacher who will oversee all of Autism Initiatives Education service under a new strategic development plan, which includes the further development of the flexible education service.

Alongside this we have exciting plans for the development of a replacement school, and we are busy looking to acquire land, and develop a school that enhances our education offer by providing a unique environment based on the Passivhaus concept of low energy costs and high standards of wellbeing and comfort.

Within adult services we continue to receive referrals and develop innovative and flexible services underpinned by our person centred autism specific support. Further development of supported living services will take place both in England and Scotland with new services planned for this forthcoming year.

We also continue to develop our approaches and we will see further development of our contemporary autism practice informed by the research of our Deputy Chief Executive, Dr Kate Silver. Such investment in developing our understanding helps the beneficiaries of the Charity achieve and progress in a way that is not reflected in generic social care services.

Autism Initiatives Northern Ireland

We have been very successful in providing bespoke individual autism specific services for individuals who require this type of service. Having developed a good reputation with commissioners for developing such services we shall develop another service of this nature in the coming year.

A year ago we commenced provision of Defibrillators in services to provide rapid cardiac emergency first aid in services, which are known to potentially save lives. To date approaching fifty per cent of services have been provided with a defibrillator and in the coming year we intend to provide one in each service.

From funding raising in the coming year we intend to provide garden equipment, raised beds for growing flowers and vegetables, garden furniture to provide for fuller use of outside space, and garden equipment that can act as sensory enhancements for the people we support.

We aim to relocate our head office, and also develop a new day resource centre for young people.

PLANS FOR FUTURE PERIODS continued

We will continue to receive referrals and work with commissioners and families to provide flexible and innovative service solutions.

We also continue to develop our approaches and we will see further development of our contemporary autism practice informed by the research of our Deputy Chief Executive, Dr Kate Silver. Such investment in developing our understanding helps the beneficiaries of the Charity achieve and progress in a way that is not reflected in generic social care services.

Autism Initiatives Ireland

In meeting complex needs and adapting residential services to better meet the needs of individual service users has required innovative building adaptations. Balancing these individual complex needs with the compatibility of other shared living arrangements is challenging. A strong feature of our specialism is to build services around our service users. Shared living spaces may present with many requirements for personal space, work space, social and shared living arrangements. We have identified a number of living arrangements that we would like to explore creative alternatives. This planning and design will identify opportunities for independence and development.

The development of respite services are also designed with the 'balance' of compatibility and meeting individual needs of service users. The most recent setting up of the Pines is proving successful in meeting these needs. Replicating this model which can provide a mix of personal space while supporting families will be a primary focus next year and we are currently exploring the setting up of respite services in the CHO 7 area.

We are also exploring our strategic response to the housing needs of people supported. In meeting with families, the future housing needs of autistic people are of significant concern and it is clear from our consultation with families there is a need for increased independent living opportunities. The housing crisis in Ireland is hampering these opportunities, with the government struggling to respond to the recent ESRI Report, June 2021, requiring a doubling of its investment in housing stock to 36,000 units each year. To date accessing housing in Ireland, especially social housing re: complex/special needs, involves being on a waiting list or accessing housing needs through Housing Associations. In response to these challenges All, continue to network and build up relationships with Oaklee, Respond and North East Housing. We aim to continue to develop our supported living services, and where feasible we will consider future investment in housing stock to meet autistic people's needs.

I would like to thank the Trustees for their support during this difficult year, the Directors and Senior Management Teams for their professionalism and excellence, also the staff teams for their dedication and resilience. Thank you also to our beneficiaries for their inspiration and all stakeholders for their support.

CHARITY INFORMATION

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

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

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

CHARITY INFORMATION continued

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

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

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

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

Group Companies

As of 31 March 2021, the Charity had five wholly owned active subsidiary companies, namely Autism Initiatives (UK) (No. 02436777/Charity Reg:702632), Autism Initiatives Northern Ireland (No. NI047238/Charity Reg:XR72211), Autism Initiatives Ireland (No. 435497/Charity Reg:20066031), , Autism Ventures (No 07260299/Charity Reg. 1137068), Autism Spectrum Connections Cymru (No. 08461023/Charity Reg. 1158045). In addition, Living Initiatives Limited (No 05648762) did not trade and The Bridge Project (No: 03039158/Charity reg: 1055005) did not trade in the year. In addition, the Charity had six wholly owned dormant subsidiary companies, namely, Autism England Limited (No. 06083307, Autism Initiatives England (No. 06467503), Autism Initiatives Cymru (No. 06461249), Autism Initiatives Scotland (No. SC335885). C-SAW (North Wales) Limited (No. 03893623) and First Inclusive Limited (No 07168123) were dissolved during the previous financial year.

Trustees

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

B Williams
R Buttery
E V Slater

There are currently three trustees who oversee the activities of the Charity. Trustees are elected to the Board by the members who are also the trustees, subject to the Board's requirements of the Charity at that time. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 8 to the accounts. As permitted by the Charity's governing document an amount of £15k (2021: £15k) was paid to Mr Brian Williams in respect of remuneration.

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

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

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

STRUCTURE, GOVERNANCE and MANAGEMENT continued

Executive Management

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

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

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

Remuneration Policy (key management personnel)

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

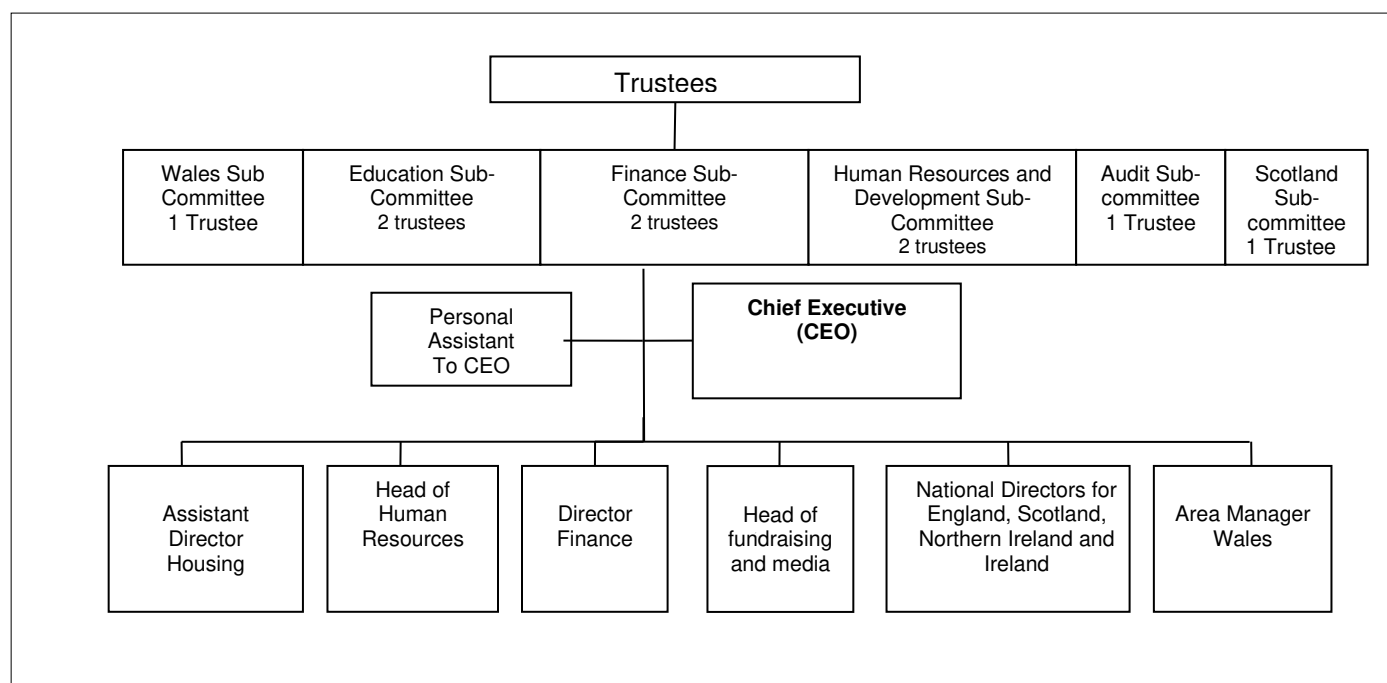
During the year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

Organisational Structure

The Organisational Structure is as follows:

Autism Initiatives Group

Organisational chart for Trustees, Chief Executive & Directors Team:



STRUCTURE, GOVERNANCE and MANAGEMENT continued

Risk Management

The trustees have a risk management strategy that comprises of:

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

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

Business Planning

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

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives Group's resources and lays out the key issues and objectives for the period 2018 to 2022.

Business Planning

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

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

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

ENERGY AND CARBON REPORT

Energy and emissions report

During the period total UK energy use was 3,936,695 kWh

During the period total greenhouse gas emissions due to UK energy use was 850,627 kgCO₂e

During the period the Group intensity ratio was 0.39 (Tco₂E per total tonnes of production)

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

- Promoting energy conservation - We have renegotiated all of our gas and electric contracts across the UK to one single supplier and promote the switching off of electrical equipment when not in use where safety is not compromised.
- Promoting recycling - Recycling facilities are available in all offices, and staff are encouraged to work with service users to use facilities. A number of our houses use water butts, and it is hoped this will be rolled out to all properties
- Utilise environmentally friendly products and manufacturers- As a member of Procurement for Housing (PfH), we have made significant moves towards utilising sustainable products. PfH provides us with services such as furnishing and cleaning supplies. PfH only use suppliers whose supply chains do not contribute to the destruction of local eco-systems. Staff are able to log into PfH and order directly for their services, which has reduced company fuel usage: previously staff collected all orders from their local head office.
- Utilise fuel efficient vehicles - We have recently purchased a fleet of new minibuses which, as brand new vehicles, are more fuel efficient than previous. Mileage/fuel usage is recorded for every AI owned vehicle, which allows close monitoring and modification of routes in order to reduce fuel consumption.
- Staff Training - Staff have received training on sustainability and waste management; we plan to continue this in order to raise awareness of key issues.
- Waste Management - We utilise a number of permitted, licensed and exempt facilities for the recycling or disposal of material. We hold current copies of the environmental consent for each facility on file and cross check these against the waste types being handled. Encouraging less car use and fuel consumption - We encourage the use of bicycles for all staff. Our successful social enterprise MeCycle recycles and refurbishes used bicycles which are sold on to the public. The low cost of bikes, along with maintenance and cycling proficiency courses run by MeCycle, has encouraged many staff to take up cycling and we have ensured that safe bike storage is available for both staff and service users.
- As a company with services across the UK, IOM, Scotland and Ireland, we have looked to tackle the monetary and ecological cost of travel for meetings, by installing video/audio conferencing facilities.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

In preparing these accounts, the trustees are required to:

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity has low energy usage and has not therefore included an energy and carbon report.

AUDITOR

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

STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

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

This report, including the strategic report was approved by the Board of Trustees on 25th November 2022 and signed on its behalf by:



B Williams
Chair

Opinion

We have audited the financial statements of Autism Initiatives Group (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group and the Parent Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006..

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

Use of report

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



J M Ellis BA FCA CTA (Senior Statutory Auditor)

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

Date 25th November 2022

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

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

(a) Basis of preparation

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

The introduction of the new holding company constitutes a Group reconstruction and has been accounted for using merger accounting principles. Therefore the consolidated financial statements of Autism Initiatives Group are presented as if Autism Initiatives Group had always been the parent company. Accordingly, the results of the Group for the year ended 31 March 2022 the comparative figures for the year ended 31 March 2021 are prepared on this basis.

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

(b) Company status

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

(c) Incoming resources

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

The specific policies used are as follows:

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

(d) Resources expended

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

The specific bases used are as follows:

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

(e) Depreciation of tangible fixed assets

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

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

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

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

(f) Impairment of fixed assets

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

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

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

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

(g) Investment Property

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

(h) Cash and cash equivalents

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

(i) Financial Instruments

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

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

Basic financial assets

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

Other financial assets

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

Impairment of financial assets

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

Derecognition of financial assets

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

Basic financial liabilities

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

Derecognition of financial liabilities

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

(j) Employee benefits

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

(k) Investments

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

(l) Stock

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

(m) Leasing and hire purchase commitments

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

(n) Pension costs

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

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

(o) Funds

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

(p) Foreign currency exchange rate gains/losses

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

(q) Going concern

As part of assessing the potential impact of the ongoing COVID 19 virus situation the trustees have prepared revised financial forecasts for the charitable company / group. These forecasts indicate that the charitable company/ group will continue to operate in surplus, and generate cash, over the period considered by them in their assessment of the appropriateness of adopting the going concern basis in the preparation of these financial statements. The revised forecasts also demonstrate that existing banking facilities will remain adequate and that all associated banking covenants will be satisfactorily met. The trustees have also considered the impact of potential operational challenges posed by COVID 19, including but not restricted to, an assessment of the costs and ability to deliver services. The trustees have concluded that any operational pressures caused directly by the COVID 19 situation are unlikely to have a material impact on the charitable company / group. On this basis the trustees consider it appropriate to prepare these financial statements on a going concern basis.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2022

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
INCOME FROM:					
Donations and legacies	1	1,359	1,060	2,419	2,378
Other activities	2	137	-	137	48
Investments	3	7	-	7	5
Charitable activities :					
Education income	4	4,621	848	5,469	5,422
Client support income	4	58,936	3,673	62,609	59,613
Other	4	540	-	540	447
Other income	5	-	-	-	83
Total income		65,600	5,581	71,181	67,996
EXPENDITURE ON:					
Raising funds :					
Fundraising and publicity		380	-	380	303
Charitable activities :					
Education services	6	4,653	817	5,470	4,383
Client support services		58,530	4,581	63,111	58,244
Other		563	8	571	459
Exchange rate loss/(gain)		122	-	122	(102)
Total expenditure		64,248	5,406	69,654	63,287
Net incoming resources before transfers		1,352	175	1,527	4,709
Transfers between funds		-	-	-	-
Net income for the year/Net movement in funds		1,352	175	1,527	4,709
Fund balances at 1 April 2021		19,334	1,900	21,234	16,525
Fund balances at 31 March 2022		20,686	2,075	22,761	21,234

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 29.

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

AUTISM INITIATIVES GROUP
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
For the year ended 31st March 2022

Prior financial year		Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000
	Notes			
INCOME FROM:				
Donations and legacies	1	1,392	986	2,378
Other activities	2	48	-	48
Investments	3	5	-	5
Charitable activities :				
Education income	4	4,582	840	5,422
Client support income	4	56,042	3,571	59,613
Other	4	447	-	447
Other income	5	83	-	83
Total income		<u>62,599</u>	<u>5,397</u>	<u>67,996</u>
EXPENDITURE ON:				
Raising funds :				
Fundraising and publicity		303	-	303
Charitable activities :	6			
Education services		3,642	741	4,383
Client support services		53,919	4,325	58,244
Other		443	16	459
Other expenditure		-	-	-
Exchange rate		(102)	-	(102)
Total expenditure		<u>58,205</u>	<u>5,082</u>	<u>63,287</u>
Net incoming resources before transfers		4,394	315	4,709
Gross transfers between funds		14	(14)	-
Net income for the year/Net movement in funds		<u>4,408</u>	<u>301</u>	<u>4,709</u>
Fund balances at 1 April 2020		14,926	1,599	16,525
Fund balances at 31 March 2021		<u>19,334</u>	<u>1,900</u>	<u>21,234</u>

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2022

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
INCOME FROM:					
Donations and legacies	1	558	-	558	652
Other activities	2	317	-	317	231
Investments	3	-	-	-	-
Total income		875	-	875	883
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		333	-	333	280
Charitable activities:					
Client support services	6	525	-	525	119
Exchange rate gain		-	-	-	(15)
Total expenditure		858	-	858	384
Net incoming resources for the year before transfers		17	-	17	499
Net income for the year/Net movement in funds		17	-	17	499
Fund balances at 1 April 2021		3,572	-	3,572	3,073
Fund balances at 31 March 2022		3,589	-	3,589	3,572

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

All income and expenditure derive from continuing activities.

The prior year's comparative figures are shown on page 31.

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

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
For the year ended 31st March 2022

Prior financial year

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
INCOME FROM:					
Donations and legacies	1	652	-	652	2,798
Other activities	2	231	-	231	230
Investments	3	-	-	-	-
Total income		883	-	883	3,028
EXPENDITURE ON:					
Raising funds:					
Fundraising and publicity		280	-	280	254
Charitable activities:					
Client support services	6	119	-	119	(220)
Exchange rate gain		(15)	-	(15)	-
Total expenditure		384	-	384	34
Net income for the year/Net movement in funds		499	-	499	2,994
Fund balances at 1 April 2020		3,073	-	3,073	79
Fund balances at 31 March 2021		3,572	-	3,572	3,073

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED BALANCE SHEETS
For the year ended 31st March 2022

		Group		Charitable Company	
	Notes	2022 £'000	2021 £'000	2022 £'000	2021 £'000
FIXED ASSETS					
Tangible assets	10	8,190	8,100	4,086	4,123
Investments		-	-	-	-
		8,190	8,100	4,123	4,123
CURRENT ASSETS					
Stock	11	18	13	-	-
Debtors	12	5,640	4,696	343	548
Cash at bank and in hand		15,780	14,743	1,190	352
		21,438	19,452	1,533	900
LIABILITIES					
Creditors: Amounts falling due within one year	13	(5,659)	(5,080)	(966)	(288)
NET CURRENT ASSETS/(LIABILITIES)		15,779	14,372	567	612
TOTAL ASSETS LESS CURRENT LIABILITIES		23,969	22,472	4,653	4,735
Creditors: Amounts falling due after more than one year	14	(1,208)	(1,238)	(1,064)	(1,163)
NET ASSETS		22,761	21,234	3,589	3,572
FUNDS					
Restricted Funds	15	2,075	1,900	-	-
Unrestricted Funds					
- Designated	16	6,208	6,076	2,234	1,998
- General		14,478	13,258	1,355	1,574
		20,686	19,334	3,589	3,572
TOTAL FUNDS		22,761	21,234	3,589	3,572

Approved by the trustees of Autism Initiatives Group and authorised for issue on 25th November 2022 and signed on their behalf by:

B Williams
Chair

WILLIAMS

Company Number: 07120634
Charity Number: 1170634

AUTISM INITIATIVES GROUP
CHARITABLE COMPANY AND CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31st March 2022

		Group		Charitable Company	
	Notes	2022	2021	2022	2021
		£'000	£'000	£'000	£'000
CASH FLOW FROM OPERATING ACTIVITIES:					
Cash generated from operations	19	1,623	5,101	1,045	(966)
		1,623	5,101	1,045	(966)
INVESTING ACTIVITIES:					
Purchase of tangible fixed assets		(939)	(298)	(478)	(30)
Proceeds on disposal of tangible fixed assets		379	12	370	-
NET CASH USED IN INVESTING ACTIVITIES		(560)	(286)	(108)	(30)
FINANCING ACTIVITIES					
Proceeds from new loans		-	-	-	-
Repayment of bank loans		(22)	(233)	(99)	(97)
NET CASH USED IN FINANCING ACTIVITIES		(22)	(233)	(99)	(97)
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,041	4,582	838	(1,093)
Cash and cash equivalents at the beginning of year	20	14,721	10,139	352	1,445
Cash and cash equivalents at end of year	20	15,762	14,721	1,190	352

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS
For the year ended 31st March 2022

1. DONATIONS AND LEGACIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Donations	566	86	652	639
Charitable Trusts	-	26	26	28
Grants	793	948	1,741	1,711
	1,359	1,060	2,419	2,378

For the year ended 31 March 2021	1,392	986		2,378
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Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Donations	558	-	558	652
	558	-	558	652

For the year ended 31 March 202	652	-		652
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2. OTHER ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Training income	45	-	45	48
Profit on disposal of assets	92	-	92	-
	137	-	137	48

For the year ended 31 March 2021	48	-		48
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Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2021 £'000	Total 2020 £'000
Rent & service charges	225	-	225	231

For the year ended 31 March 2021	231	-		231
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3. INVESTMENT INCOME

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Interest receivable	7	-	7	5
For the year ended 31 March 2021	5	-		5
Charitable company	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Interest receivable	-	-	-	-
For the year ended 31 March 2021	-	-		-

4. INCOMING FROM CHARITABLE ACTIVITIES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Education income	4,621	848	5,469	5,422
Client support income	58,936	3,673	62,609	59,613
Other	540	-	540	447
	64,097	4,521	68,618	65,482
For the year ended 31 March 2021	61,071	4,411		65,482

5. OTHER INCOMING RESOURCES

Group	Unrestricted Funds £'000	Restricted Funds £'000	Total 2022 £'000	Total 2021 £'000
Other income	-	-	-	83
	-	-	-	83
For the year ended 31 March 2022	83	-		83

6. EXPENDITURE ON CHARITABLE ACTIVITIES

(a) Analysis of expenditure on charitable activities	Education £'000	Client Support £'000	Other Activities £'000	Total 2022 £'000	Total 2021 £'000
Group					
Staff costs	4,095	48,002	321	52,418	49,338
Other direct costs	1,042	10,009	238	11,289	9,502
Governance costs	-	141	-	141	129
Share of support costs	291	4,731	-	5,022	3,836
Depreciation	42	228	12	282	281
	5,470	63,111	571	69,152	63,086
Analysed by Fund					
Unrestricted Funds	4,653	58,530	563	63,746	
Restricted Funds	817	4,581	8	5,406	
	5,470	63,111	571	69,152	
For the year ended 31st March 2021					
Unrestricted Funds	3,642	53,919	443		58,004
Restricted Funds	741	4,325	16		5,082
	4,383	58,244	459		63,086
Charitable Company					
Staff costs	-	399	-	399	41
Other Direct Costs	-	233	-	233	54
Governance Costs	-	30	-	30	28
Share of Support Costs	-	(148)	-	(148)	(11)
Depreciation	-	11	-	11	7
	-	525	-	525	119
Analysed by fund:					
Unrestricted Funds	-	525	-	525	
Restricted Funds	-	-	-	-	
	-	525	-	525	
For the year ended 31st March 2021					
Unrestricted Funds	-	119	-		119
Restricted Funds	-	-	-		-
	-	119	-		119

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

(b) Support and Governance	Support	Governance	Total	Total
Group	Costs		2022	2021
	£'000	£'000	£'000	£'000
Staff costs	3,760	42	3,802	3,362
Depreciation	226	-	226	230
Head office costs	1,037	-	1,037	276
Audit fees	-	62	62	61
Other professional costs	-	35	35	35
Meeting costs	-	1	1	1
	5,023	140	5,163	3,965
Analysed between				
Raising funds	1	-	1	1
Education	291	-	291	202
Client support costs	4,731	140	4,871	3,752
	5,023	140	5,163	3,965
Charitable Company:				
Staff costs	897	-	897	897
Depreciation	226	-	226	229
Other costs	-	-	-	-
Costs recharged to group charities	(1,271)	-	(1,271)	(1,137)
Audit fees	-	23	23	23
Other professional costs	-	6	6	4
Meeting costs	-	1	1	1
	(148)	30	(118)	17
Analysed between				
Client support costs	(148)	30	(118)	17
	(148)	30	(118)	17

Basis for support cost allocation

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES continued

	Group		Charitable Company	
(c) The total resources expended above include:	Total 2021 £'000	Total 2020 £'000	Total 2022 £'000	Total 2021 £'000
Auditors' remuneration	64	63	23	23
Auditors' remuneration – other services	2	8	1	-
Depreciation on owned assets	507	544	237	235
Trustees' expenses	42	28	1	1
Interest payable on bank loans	29	42	29	33

7. STAFF NUMBERS AND EMOLUMENTS

The average number of persons employed during the period was :

(a) Staff numbers	2022 Number	2021 Number
	Group	
Operational Support Staff	223	212
Teachers	101	82
Care workers	1,997	2,078
	2,321	2,372

The aggregate emoluments of these persons were as follows :

(b) Staff costs	Direct Staff Costs £'000	Support Staff Costs £'000	Total 2022 £'000	Total 2021 £'000
	Group			
Wages and salaries	47,460	3,232	50,692	47,412
Social security costs	3,923	297	4,220	3,868
Pension costs (note 8 (d))	976	217	1,193	1,126
Other wage costs	292	14	306	388
	52,651	3,760	56,411	52,794

Excluded from wages and salaries are agency costs of £1,675k (2021: £2,019K) charged within 'Other direct costs'.
Agency staff are used to cover staff shortages.

7. STAFF NUMBERS AND EMOLUMENTS continued

(c) Emoluments of employees

The number of employees whose annual emoluments were £60,000 or more were :	2022 Number	2021 Number
	Group	
£60,001 - £70,000	4	4
£70,001 - £80,000	3	3
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
£140,001 - £150,001	-	1
£490,001 - £500,000	1	-
	£'000	£'000
Total trustee and key management personnel remuneration	1,185	704

Of the employees whose emoluments exceeded £60k nine (2021: eight) have retirement benefits accruing under a money purchase pension scheme and two (2021: two) have retirement benefits accruing under a defined benefit pension scheme. Pension contributions of £95k (2021: £78k) were made in the year to the money purchase pension scheme and £23k (2021: £33k) to the defined benefit pension scheme.

Key management personnel above includes the trustees and the executive staff.

During the year the Board undertook a review of the service contract for the Chief Executive. The Board felt that changes were necessary to certain clauses within the contract to protect the Charity from potential operational and financial risk going forwards. In consideration for agreeing to changes to certain terms and conditions within the contract, compensation was paid of £320k to the Chief Executive.

(d) Pension scheme

The Group participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £192k (2021: £195k) and at the year-end £22k (2021 - £23k) was accrued in respect of contributions to this scheme.

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

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. A consultation was launched by the government on 16 July 2020, and closed to responses on 11 October 2020.

7. STAFF NUMBERS AND EMOLUMENTS continued

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020 and the government is preparing to complete the cost control element of the 2016 valuations, which is expected to be completed in 2021.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until the consultation and the cost cap mechanism review are completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly no provision for any additional past benefit pension costs is included in these financial statements.

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

As permitted in the Charity's governing document, an amount of £25,000 (2021: £25,000) was paid to Mr Brian Williams in respect of remuneration. None of the other trustees (or any persons connected with them) received any remuneration during the year.

The aggregate amount of expenses reimbursed to four trustees during the year was £1,012 (2021: three, £708). Indemnity insurance is provided for trustees, premiums paid during the year totalled £4,050 (2021: £4,050).

At the year-end Autism Initiatives Ireland owed £14k to Autism Initiatives (UK) and £1k to Autism Initiatives Northern Ireland and are owed £12k to the parent company, Autism Initiatives Group.

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

9. TAXATION

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

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

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

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

10. TANGIBLE FIXED ASSETS

Group

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2021	9,472	2,213	445	1,052	13,182
Translation difference	(85)	-	(3)	(13)	(101)
Additions in the period	426	194	266	53	939
Disposals in the period	(393)	-	(201)	(95)	(689)
At 31 March 2022	9,420	2,407	507	997	13,331
Depreciation:					
At 1 April 2021	2,545	1,422	352	763	5,082
Translation difference	(33)	-	(2)	(8)	(43)
Charged in the period	185	173	51	98	507
Disposals in the period	(115)	-	(201)	(89)	(405)
At 31 March 2022	2,582	1,595	200	764	5,141
Net book value:					
At 31 March 2022	6,838	812	307	233	8,190
At 31 March 2021	6,927	791	93	289	8100

Analysis of net book value of land and buildings

	2022 £'000	2021 £'000
Freehold	5,132	5,165
Leasehold - Over 50 years unexpired	1,706	1,762
Net book amount	6,838	6,927

10 TANGIBLE FIXED ASSETS continued

Charitable Company

	Land & buildings £'000	Property improvements £'000	Fixtures, fittings & equipment £'000	Motor vehicles £'000	Total £'000
Cost:					
At 1 April 2021	4,556	1,368	348	8	6,280
Additions in the period	230	10	238	-	478
Disposals in the period	(393)	-	(201)	(8)	(602)
Transfers in the period	-	-	-	-	-
At 31 March 2022	4,393	1,378	385	-	6,156
Depreciation:					
At 1 April 2021	1,046	821	282	8	2,157
Charged in the period	85	114	38	-	237
Disposals in the period	(115)	-	(201)	(8)	(324)
Transfers in the period	-	-	-	-	-
At 31 March 2022	1,016	935	119	-	2,070
Net book value:					
At 31 March 2022	3,377	443	266	-	4,086
At 31 March 2021	3,510	547	66	-	4,123

Analysis of net book value of land and buildings

	2022 £'000	2021 £'000
Freehold	2,282	2,392
Leasehold - Over 50 years unexpired	1,095	1,118
Net book amount	3,377	3,510

11. STOCK

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Finished goods for resale	18	13	-	-
	18	13	-	-

12. DEBTORS

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Trade debtors	5,116	4,094	2	1
Amounts due from group undertakings	-	-	96	372
Prepayments and accrued income	299	249	93	50
Other debtors	225	353	152	125
	5,640	4,696	343	548

13. CREDITORS FALLING DUE WITHIN ONE YEAR

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Bank loans and overdraft	123	119	88	88
Trade creditors	1,236	1,344	16	33
Amounts due to group companies	-	-	416	15
Taxation and social security	1,223	1,122	43	57
Payments on account	533	511	-	-
Other creditors	719	676	3	11
Accruals	1,825	1,308	400	84
	5,659	5,080	966	288

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

14. CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Bank loans	1,208	1,238	1,064	1,163
	1,208	1,238	1,064	1,163

Borrowings – Bank loans and overdraft

The maturity of borrowings is as follows:

	2022 £'000	2021 £'000	2022 £'000	2021 £'000
	Group		Charitable Company	
Repayable within one year or on demand	105	119	88	88
Repayable between one and two years	106	97	88	88
Repayable between two and five years	319	292	264	264
Repayable in five years or more	783	849	712	811
	1,357	1,357	1,152	1,251
Included in liabilities falling due within one year	(105)	(119)	(88)	(88)
	1,208	1,238	1,064	1,163

Total bank loans of £1,238k (2021: £1,238k) are secured by legal charges on land and buildings.

Financial instruments

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

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

15. RESTRICTED INCOME FUNDS

	1 April 2020 £'000	Income £'000	Expenditure £'000	T/fer £'000	Reval' n gain £'000	31 March 2021 £'000	Income £'000	Expenditure £'000	T/fer £'000	31 March 2022 £'000
Autism Initiatives (UK)										
Covid Relief Grant	-	100	(79)	-	-	21	-	(21)	-	-
Bristol Avenue	8	9	(1)	(14)	-	2	15	(17)	-	-
Lilford Court	-	2	(1)	-	-	1	-	(1)	-	-
One Stop Shop Central Funding	-	304	(304)	-	-	-	363	(363)	-	-
One Stop Shop Inverness	-	119	(119)	-	-	-	153	(153)	-	-
One Stop Shop Perth	-	96	(96)	-	-	-	132	(132)	-	-
Peterhouse School	9	-	(9)	-	-	-	7	(1)	-	6
Scotland Outreach Support	-	2	-	-	-	2	-	(2)	-	-
Cambridge Road	6	-	(1)	-	-	5	-	-	-	5
Local Fundriasing for individual Services	87	37	(77)	-	-	47	83	(75)	-	55
Greenside	-	-	-	-	-	-	1	(1)	-	-
Other Grants and Donations	-	3	-	-	-	3	-	(3)	-	-
Isle of Man service/donations	1,477	3,551	(3,224)	-	-	1,804	3,700	(3,508)	-	1,996
Autism Initiatives NI										
Northern Ireland Housing Executive	-	861	(861)	-	-	-	821	(821)	-	-
PSS Training Strategy Grant	-	3	(3)	-	-	-	-	-	-	-
Other Donations	9	3	-	-	-	12	1	-	-	13
Autism Ventures										
MeCycle Grants & Donations	-	5	(5)	-	-	-	-	-	-	-
Southport Café Equipment Donations	1	1	(1)	-	-	1	-	(1)	-	-
WeGrow Sundry Donations	2	10	(10)	-	-	2	5	(7)	-	-
Autism Spectrum Connections Cymru										
Welsh Government One Stop Shop Grant	-	291	(291)	-	-	-	300	(300)	-	-
Group Total	1,599	5,397	(5,082)	(14)	-	1,900	5,581	(5,406)	-	2,075

15. RESTRICTED FUNDS (continued)

Autism Initiatives (UK)

- **Covid Relief Grant** – grant received towards the costs of making services and buildings compliant with Covid-19 regulations and enabling remote working where applicable. All funds now expended.
- **Bristol Avenue** – grants and donations received from several charitable trusts towards capital improvements for the benefit of service users at the Bristol Avenue service in Blackpool. Grants were received during the year from Julian Hodge Foundation, Screwfix Foundation & Medicash. All moneys expended in the financial year.
- **Lilford Court** – grants and donations received in prior years from Warrington Charities Trust and Mrs Holbrook for garden improvements at our Lilford Court Service. Balance was spent in the financial year.
- **One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from Skyscanner amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.
- **One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from DWP employability scheme. All monies allocated were expended during the year.
- **One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and Scottish Wellbeing. All monies allocated were expended during the year.
- **Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from Co-op community fund. Balance represents unspent monies.
- **Scottish Outreach Support** – Donation received from Baille Gifford Community Awards to support the work of the Edinburgh outreach service. The balance of monies was expended during the year.
- **Cambridge Road** – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. Balance represents monies not yet spent.
- **Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.
- **Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Peoples Postcode Lottery, Rathbone Foundation, Finnis Scott Foundation and Pilkington Trust and Lord Hanson Foundation. A private donation was received in the prior year the service in Riverside which was spent in this financial year.
- **Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

15. RESTRICTED FUNDS (continued)

Autism Initiatives (NI):

- **Northern Ireland Housing Executive** – Supporting People Funding received and expended during the year
- **Other donations** – private donations for the benefit of service users not spent during the year.

Autism Ventures:

- **MeCycle other grants and donations** – a number of grants and donations received from various charitable trusts and donors towards the work of the Me-cycle social enterprise. All remaining monies spent during the year.
- **Local fundraising donations** – General public fundraising, including a number of significant donations from various donors in support of all of our individual Social Enterprises. All remaining monies spent during the year.

Autism Spectrum Connections Cymru

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

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

16. DESIGNATED FUNDS

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

	1 April 2021 £000	Exchange rate difference £000	Incoming resources £000	Expenditure £000	Transfers from/(to) general fund £000	31 March 2022 £000
Designated Reserves -						
Autism Initiatives Group						
ICT Development Fund	500	-	-	-	-	500
Group Development Fund	1,000	-	-	(230)	-	770
Peterhouse School Development Fund	-	-	92	-	100	192
General Fundraising Projects Fund	498	-	427	(53)	(100)	772
Autism Initiatives (UK)						
ICT Development Fund	500	-	-	-	-	500
Covid-19 Fund	750	-	-	-	(250)	500
Peterhouse School Development Fund	657	-	-	-	-	657
Autism Initiatives (NI):						
General Fundraising Projects Fund	-	-	10	-	-	10
ICT/IS Strategy Fund	80	-	-	-	(30)	50
Capital Fund – Service Development	310	-	-	(98)	138	350
Capital Fund – Head Office	400	-	-	-	-	400
Reinstatement Fund	30	-	-	-	10	40
Vehicles	30	-	-	(47)	42	25
Covid-19 Fund	150	-	-	(66)	(14)	70
Autism Initiatives Ireland:						
Covid-19 Fund	61	(2)	-	(49)	40	50
Unplanned cessation of services fund	599	(18)	-	-	155	736
Leasehold re-instatement costs	60	(1)	-	-	-	59
ICT Infrastructure	70	(3)	-	-	(17)	50
Motor Vehicles	39	(1)	-	-	62	100
Respite - Residential Service	234	(8)	-	-	25	251
Resource Centre	65	(2)	-	-	21	84
Regulatory & Compliance	43	(1)	-	-	-	42
Group designated funds	6,076	(36)	529	(543)	182	6,208

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

16. DESIGNATED FUNDS (continued)

Prior financial year

	1 April 2020 £000	Exchange rate difference £000	Expenditure £000	Transfers from general fund £000	31 March 2021 £000
Designated Reserves -					
Autism Initiatives Group					
UK Covid-19 Fund	1,000	-	-	(1,000)	-
UK Development and unplanned cessation of services Fund	1,000	-	-	(1,000)	-
NI Covid-19 Fund	213	-	-	(213)	-
NI Development and unplanned cessation of services Fund	481	-	-	(481)	-
ICT Development fund	-	-	-	500	500
Group Development Fund	-	-	-	1,000	1,000
General Fundraising Projects Fund	-	-	-	498	498
Autism Initiatives (UK)					
ICT Development Fund	-	-	-	500	500
Covid 19 Fund	-	-	-	750	750
Peterhouse School Development Fund	657	-	-	-	657
Autism Initiatives (NI):					
Media Strategy Fund	25	-	-	(25)	-
ICT/IS Strategy Fund	80	-	-	-	80
Capital Fund – Service Development	115	-	-	195	310
Capital Fund Head Office	-	-	-	400	400
Reinstatement Fund	-	-	-	30	30
Vehicles	-	-	-	30	30
Covid 19 Fund	-	-	-	150	150
Autism Initiatives Ireland:					
Covid-19 Fund	337	12	-	(288)	61
Unplanned cessation of services fund	1,036	38	-	(475)	599
Leasehold re-instatement costs	108	4	-	(52)	60
ICT Infrastructure	137	6	-	(73)	70
Motor Vehicles	83	3	(36)	(11)	39
Respite - Residential Service	333	13	-	(112)	234
Resource Centre	417	15	-	(367)	65
Regulatory & Compliance	83	3	-	(43)	43
Group designated funds	6,105	94	(36)	(87)	6,076

16. DESIGNATED FUNDS (continued)

Autism Initiatives Group

- **Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. The fund was released in the prior year and re-designated in the accounts of Autism Initiatives UK, the relevant operating subsidiary.
- **Development and unplanned cessation of services** – a fund designated in the previous financial years to provide for operational and capital developments in the UK Mainland and Isle of Man and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund was undesignated in the prior year, and a new Group wide development fund was ring fenced in its stead.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 costs in Northern Ireland. The fund was released in the prior financial year and re-designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **NI Development and unplanned cessation of services** – a designated fund to provide for operational and capital developments in Northern Ireland and to reflect financial obligations arising as a result of unplanned events resulting in the closure of services. The fund was released in the prior financial year and re-designated as part of a group wide development fund. An additional fund was designated in the accounts of Autism Initiatives Northern Ireland, being the relevant operating subsidiary.
- **ICT Development Fund** – a capital fund to assist in the development and improvement of the Group's ICT Hardware infrastructure.
- **Group Development Fund** – a designated fund to provide for operational and capital developments throughout the Autism Initiatives Group designated to supplement specific development funds in the individual operating charities.
- **Peterhouse School Development Fund** – a supplementary capital fund to support the development of a new educational facility at Peterhouse School.
- **General Fundraising Projects Fund** – a fund representing unrestricted donations received as a result of public and private donations to the organisation including the ongoing annual 'Walk for Autism' & 'Cycle for Autism' fundraising campaigns. These monies are ringfenced to provide funding for capital and revenue projects and initiatives that management feel will benefit the people we support and will enhance and further the Group's strategic objectives but which are not covered by core funding. This fund has already enabled the organisation to commence funding a three year post within the practice support team of a Health & Wellbeing Leader and a three year post for a Social Enterprise Development Officer. In addition capital projects are in the pipeline to improve some of our day services, as well as funding initiatives in Scotland, Ireland & Northern Ireland.

Autism Initiatives (UK)

- **Peterhouse School Development Fund** - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.
- **ICT Development Fund** – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.
- **Covid-19 Fund** - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man.

16. DESIGNATED FUNDS (continued)

Autism Initiatives (NI):

- **Media Strategy Fund** – a capital fund designated in the prior year to review and develop the PR and marketing strategy, with a more centralised approach, and devise a communication strategy to move the organisation in line with our vision and mission. The fund was released in the prior financial period.
- **ICT/IS Strategy Fund** – a capital fund ring-fenced for ICT development which includes contribution towards the upgrade of central servers; implementation of a rota management system and other required IT expenditure.
- **Capital Fund – Service Development** – a capital fund for the relocation and fit-out of the Belfast Daycare and Outreach offices.
- **Capital Fund – Head Office** – a capital fund for the relocation and fit out of the Head Office.
- **Reinstatement Fund** – a designated fund reflecting the estimated costs associated with returning current leased buildings to their former state at the end of the lease term.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Northern Ireland Covid-19 Fund** – a fund ring fenced for future Covid-19 responses in Northern Ireland in line with group policy.

Autism Initiatives Ireland:

- **Covid-19 Fund** – a designated fund, ring fenced to provide for future Covid-19 responses in line with group policy.
- **Unplanned cessation of services fund** – a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.
- **Leashold re-instatement costs** – this designated fund reflects the costs associated with returning leased buildings to their former state at the end of the lease term.
- **ICT Infrastructure** - to build an ICT infrastructure that is fit for purpose to address information and data security which includes contribution towards the upgrade of central servers and implementation of a Rota Management System.
- **Motor Vehicles** - fund to replace the existing motor fleet.
- **Respite - Residential Service** – a fund set aside to provide a new respite and short break service.
- **Resource Centre** – a fund to provide for the development of a resource centre.
- **Regulatory & Compliance** – a designated fund set aside to cover regulatory and compliance costs for all HIQA registered services.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Fund balances at 31 March 2022 are represented by :			
Tangible fixed assets	8,139	51	8,190
Current assets	19,414	2,024	21,438
Creditors: amounts falling due within one year	(5,659)	-	(5,659)
Creditors: amounts falling due after one year	(1,208)	-	(1,208)
	20,686	2,075	22,761

Fund balances at 31 March 2021 are represented by

Tangible fixed assets	8,036	64	8,100
Current Assets	17,616	1,836	19,452
Creditors: amounts falling due within one year	(5,080)	-	(5,080)
Creditors: amounts falling due after one year	(1,238)	-	(1,238)
	19,334	1,900	21,234

Charitable company	Unrestricted funds £'000	Restricted funds £'000	Total £'000
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Fund balances at 31 March 2022 are represented by :

Tangible fixed assets	4,086	-	4,086
Current assets	1,533	-	1,533
Creditors: amounts falling due within one year	(966)	-	(966)
Creditors: amounts falling due after one year	(1,064)	-	(1,064)
	3,589	-	3,589

Fund balances at 31 March 2021 are represented by:

Tangible fixed assets	4,123	-	4,123
Current assets	900	-	900
Creditors: amounts falling due within one year	(288)	-	(288)
Creditors: amounts falling due within one year	(1,163)	-	(1,163)
	3,572	-	3,572

18. SUBSIDIARY COMPANIES

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

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

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

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

	Autism Initiatives UK	Autism Initiatives (NI)	Autism Initiatives Ireland	Autism Ventures	ASCC	Living Initiatives Limited	Total 2022 £'000	Total 2021 £'000
Income	52,780	7,260	9,562	552	477	-	70,631	67,516
Charitable Expenses	(51,949)	(6,737)	(9,157)	(553)	(492)	-	(68,888)	(63,303)
Governance	(66)	(18)	(27)	-	-	-	(111)	(91)
Exchange Rate (loss)/gain	-	-	(122)	-	-	-	(122)	87
Donation to Parent	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	765	505	256	(1)	(15)	-	1,510	4,209

The aggregate of the assets liabilities and funds was:

Assets	15,524	4,338	4,512	132	88	1	24,595	23,011
Liabilities	(4,222)	(475)	(571)	(69)	(62)	-	(5,399)	(5,324)
	11,302	3,863	3,941	63	26	1	19,196	17,687

Represented by:

Unrestricted funds								
Designated funds	1,657	945	1,372	-	-	-	3,974	4,578
General funds	7,341	2,905	2,569	63	26	1	12,905	11,209
Restricted funds	2,304	13	-	-	-	-	2,317	1,900
	11,302	3,863	3,941	63	26	1	19,196	17,687

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

AUTISM INITIATIVES GROUP
NOTES TO THE CONSOLIDATED ACCOUNTS continued
For the year ended 31st March 2022

19. CASH GENERATED FROM OPERATIONS

	Group		Charitable Company	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Surplus for the year	1,527	4,709	17	499
Adjustments for:				
Depreciation and impairment of tangible fixed assets	507	504	237	235
Investment income recognised in Statement of Financial Activities	-	-	-	-
Currency exchange loss on translation	58	(62)	-	-
Loss/(profit) on disposal of tangible fixed assets	(95)	4	(92)	8
Movements in working capital:				
(Increase)/Decrease in stock	(5)	4	-	-
(Increase)/Decrease in debtors	(944)	(386)	205	(302)
Decrease/(Increase) in creditors	575	328	678	(1,406)
Cash generated from operations	1,623	5,101	1,045	(966)

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

Group	At 1 April 2021	Movement	At 31 March 2022
	£'000	£'000	£'000
Cash at bank and in hand	14,743	1,037	15,780
Bank overdrafts	(22)	4	(18)
Loans falling due within one year	(97)	(8)	(105)
Loans falling due after more than one year	(1,238)	30	(1,208)
	13,386	1,063	14,449
Charitable Company			
Cash at bank and in hand	352	838	1,190
Loans falling due within one year	(88)	-	(88)
Loans falling due after more than one year	(1,163)	99	(1,064)
	(899)	937	38

21. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2021 there were outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Group		Company	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Within one year	650	736	-	-
Between two and five years	434	634	-	-
Over five years	-	136	-	-
	1,084	1,506	-	-

22. CAPITAL COMMITMENTS

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

23. CONTINGENT LIABILITIES

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

ACKNOWLEDGEMENTS

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

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

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

Highland Third Sector Interface - Health & Wellbeing fund
Lothian Buses Employees Charities Fund
PKAVS Third Sector Interface - Health & Wellbeing fund
Edinburgh Third Sector Interface - Health & Wellbeing fund
National Lottery Community Fund - Awards for All Scotland
The Hugh Fraser Foundation
The W M Mann Foundation
The Gaonnochy Trust
The Alliance - Self Management Fund
The Hodge Foundation
Co-op Maghull
Co-op Southport
Shore Capital Stockbrokers
Catch 22 National Citizenship Service
Aaisa Ali
Amanda Stephens
Amy Sullivan
Carl Cashman
Carl Mitchell & Steve Tod
Catherine Unsworth
Chloe McCann
Claire Pool
Clive Black

Gareth Bell
Jade Jamieson
James Bell
Laura Bransby
Layla Wilson
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Neil Jay
Owain Davies
Paula Fletcher
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