

Charity registration number 702632 (England and Wales)

Charity registration number SC040905 (Scotland)

Company registration number 02436777 (England and Wales)

AUTISM INITIATIVES (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

AUTISM INITIATIVES (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs R V Carter Mr J McCarthy Mrs E V Slater Mr B E Williams Mrs C Owen Ms M Lambden Mr A Grainger
Secretary	Mr A Grainger
Chief Executive	Mr A Grainger
Charity number (England and Wales)	702632
Charity number (Scotland)	SC040905
Company number	02436777
Principal address	Sefton House Bridle Road Petersfield House Bootle L30 4XR
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Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL
Website	www.autisminitiatives.org

AUTISM INITIATIVES (UK)

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AUTISM INITIATIVES (UK)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

We do however aim to be, this year and the next within the top 10 per cent of social care pay within the areas that we have operated, and I am proud to say that the organisation overall has 'bucked the trend' in relation to the reported difficulties in social care recruitment and retention. I hope that this trend continues as our investment in innovative software systems and people continue to embed.

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

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

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

Our aims for 2024 are:

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

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

A flavour of these 'aims focus', are:

- Listening to enable people to work well.
- Learning and training opportunities to be responsive to individual needs (as well as include all agreed mandatory and required AI training).

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

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

In other areas of the organisation I am pleased to report on the success of this year's Walk for Autism, which saw £692k raised that will go directly to innovative projects throughout the UK and Ireland, enhancing the lives of autistic people and their families. This year saw 9,158 people take part this year compared to last year's 5,200 (70% increase).

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

Brian Williams

Brian Williams

Chairman
29 August 2024

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the Charity are to promote the relief, personal development and education of children and persons variously diagnosed with an autistic spectrum condition and/or non-communicating and persons with autistic tendencies.

We interpret 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 charity works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach.

The vision of the organisation is:

Autistic people can learn and contribute, and our specialist services support this process every single day.

Together we create unique services enabling people to have ownership of their own life and future.

The strategies employed to achieve the Charity'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 (UK) 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.

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

Autism Initiatives (UK) 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 (UK) and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2006.

The organisation'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.

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FOR THE YEAR ENDED 31 MARCH 2024

The Charity considers equal access to its services is an important Issue. Autism Initiatives (UK) 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 by gender, religious conviction, disability, ethnicity and 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 (UK) aims to ensure that the Charity is 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 Autism Initiatives' social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources, autistic people 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 services. Further services are commissioned through local authority procurement processes.

Employment policies

The employees of Autism Initiatives (UK) 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 Autism Initiatives have made a significant contribution to the continued success of Autism Initiatives (UK).

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 specialism. This includes employees also undertaking a vocational qualification, 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 Autism Initiatives (UK) 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 description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

England and Isle of Man Services

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

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

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

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

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

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

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

'AX'

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

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

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

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

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

'RX'

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

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

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

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

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

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

Blackpool Christmas Party

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

Fleetwood Football Event

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

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

Staffing, Recruitment, Retention, Challenges and Solutions

During the last quarter (01/01/2024 – 31/03/2024) we are pleased to confirm that as an organisation we successfully recruited and employed 96 contracted members of staff and 57 casual/bank staff. We can demonstrate each quarter that our number of employees within the organisation is steadily increasing due to new developments providing more career opportunities. Autism Initiatives received a total of 1,184 completed applications from January to 31st March 2024. Our application numbers have increased quarter on quarter as we continue to adapt our talent attraction strategies.

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

In-person recruitment events

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

'Meet the Manager' Events

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

Specialised Recruitment Promotions

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

Internal Promotion Opportunities

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

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

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Retention

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

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

Challenges and How These Have Been Overcome

New Starters on Visas

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

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

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

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

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Staff Development and Training

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

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

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

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

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

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

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

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2024

Relationships with Commissioners, Trusts or HSE

Grants from Trusts in the last quarter include:

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

New Services

England

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

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

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

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

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

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

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

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

- Anchorfield, Lancashire: opening 28th May 2024.

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

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

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FOR THE YEAR ENDED 31 MARCH 2024

Isle of Man

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

Business Growth

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

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

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

Research

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

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

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

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

Scotland Services

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

Strategic Outcomes:

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

Personal Outcomes:

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

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Strategic Outcomes:

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

Personal Outcomes:

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Staffing, Recruitment, Retention, Challenges and Solutions

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

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

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

Developments

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

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

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

National Late Diagnosis Programme

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Financial review

Total income in the year ended 31 March 2024 was £66.1m (2023: £57.8m), an increase of 14.3% (2023: increase of 9.5%) on the previous year. The increase was mainly the result of uplifts in rates, 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 charity continues to account for the majority of overall income.

The Fundraising Team continued to prioritise increasing unrestricted income over the last year. We have partnered with Guardian Angel to launch legacy giving with a biannually free wills campaign. Walk for Autism also saw more growth with over 9,000 walkers registered and nearly £700K raised. The team is committed to developing this area by exploring incentive fundraising, increasing the online profile and expanding our presence on social media to include a bigger push on Tik Tok. Funding from Trusts and Foundations continued to be strong with the Fundraising Team working closely with the Nations and Regions to secure large multi year awards from the National Lottery Community Fund, Garfield Weston and Gannochy Trust plus numerous awards from smaller Trusts and Foundations. The Motability Foundation also contributed to a new project in England to provide new vehicles. The Fundraising Team has also developed an online fundraising platform to provide community fundraisers with an alternative to Justgiving ensuring that all fundraisers experience a consistent branded experience that motivates and inspires results.

Total resources expended in the year ended 31 March 2024 were £66.8m (2023: £58.4m). There increase in expenditure is due to a combination of setup and running costs for services commencing during this and in the previous financial year and increases in wage and staff costs as a result of continuing legislative changes in minimum and living wage requirements and as a response to the care sector staffing crisis.

The deficit for the year was £0.7m (2023: deficit of £0.7m) and at the year end net assets stood at £9.9m (2023: £10.6m).

The charity continues 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, coupled with the necessary ongoing responses to recruiting and retaining staff, has resulted in increasing costs in the organisations key areas of wages and salaries. The charity 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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

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

The trustees also consider it important to be able to continue to advance the work of the charity by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three and six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2024 this would equate to committing to build a level of free reserves in the long term of circa £25m.

The charity is a subsidiary of Autism Initiatives Group ('AIG'). A charity in its own right, AIG's principal objective is to continue to advance and improve the work that is delivered by its members through programmes of continuous research, development and investment into all areas of operations. In order to advance this, AIG seeks donations from its subsidiary charities. Donations received are held in designated reserves in AIG for the benefit of subsidiary charities of the Group.

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

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. As at 31 March 2024 free reserves were £5.5m (2023 : £6.1m) in the charity in addition to reserves held as designated for the benefit of subsidiary charities. The trustees are aware that the level of free reserves in the charity falls short of the aspirational target that they have set, even when considering any free reserves that may be available to them in AIG, but they are fully committed to working towards this goal in the long term.

Principal sources of funding

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

Investment policy

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

The Charity's investment objectives are to:

- Generate income to further the objects of the Charity.
- Safeguard the assets and business continuity of the Charity.
- 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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Principal risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

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

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

Financial Risk

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

Operational Risk

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

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Charity'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. Business continuity plans exist for every major service area and these are reviewed regularly.

Structure, governance and management

Autism Initiatives (UK) is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated 26th October 1989, as amended by special resolution dated 30th January 1992, 8th December 1997, 3rd July 2000, 22nd May 2004, 26th November 2007 and certificate of incorporation of change of name dated 22nd June 2004. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs R V Carter
Mr J McCarthy
Mrs E V Slater
Mr B E Williams
Mrs C Owen
Ms M Lambden
Mrs E Heron
Mr A Grainger

(Resigned 29 April 2024)

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Charity aims to maintain a diverse mix of skills and experience within the Board of Trustees that supports the governance and management of the charity. New trustees undertake an induction and training programme.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk Management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Charity and 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 Charity 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 Charity.

Business Planning

The 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 (UK)'s resources and lays out the key issues and objectives for the organisation.

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives (UK):

- is firmly rooted in the communities in which it works and where its service users live.
- is committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- establishes partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- has a positive and enthusiastic "can do" attitude throughout the society.
- believes in the values on which its services are based.
- listens and learns from its experiences, maintaining reflective practice throughout.
- actively enjoys providing a wide range of individual and personal services, which support people and their families.
- is unafraid of change or challenges.
- has 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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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.

Promoting the success of the charity

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

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

Autism Initiatives (UK) depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The charitable company 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 charitable company. Section 172 considerations are embedded in decision making at Board level and throughout the company and Group as a whole. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed in throughout this Trustees Report along with the charitable company'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 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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 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. 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 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.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Employee involvement

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Energy and carbon report

Autism Initiatives (UK) is not required to report its own energy and carbon information as it is part of a group (Autism Initiatives Group) which reports on these matters on a group basis and the group report is prepared for the same financial year.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Auditor

In accordance with the company's articles, a resolution proposing that DSG be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

WILLIAMS

Mr B E Williams

Trustee

29 August 2024

AUTISM INITIATIVES (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

Opinion

We have audited the financial statements of Autism Initiatives (UK) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2024 and of its 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 prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 charity'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 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.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, 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 the knowledge and understanding of the charity 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 charity for the purpose 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 charity'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 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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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.

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.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

- 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 our 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 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

29 August 2024

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	312,723	1,168,299	1,481,022	363,851	1,013,282	1,377,133
Charitable activities	4	60,166,391	4,255,800	64,422,191	52,419,922	3,915,218	56,335,140
Investments	5	157,154	-	157,154	63,459	-	63,459
Total income		60,636,268	5,424,099	66,060,367	52,847,232	4,928,500	57,775,732
Expenditure on:							
Raising funds	6	52,870	-	52,870	62,815	-	62,815
Charitable activities	7	61,373,356	5,353,569	66,726,925	53,741,963	4,641,088	58,383,051
Total expenditure		61,426,226	5,353,569	66,779,795	53,804,778	4,641,088	58,445,866
Net (outgoing)/incoming resources before transfers		(789,958)	70,530	(719,428)	(957,546)	287,412	(670,134)
Gross transfers between funds		165,867	(165,867)	-	-	-	-
Net expenditure for the year/ Net movement in funds		(624,091)	(95,337)	(719,428)	(957,546)	287,412	(670,134)
Fund balances at 1 April 2023		8,279,164	2,350,689	10,629,853	9,236,710	2,063,277	11,299,987
Fund balances at 31 March 2024		7,655,073	2,255,352	9,910,425	8,279,164	2,350,689	10,629,853

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM INITIATIVES (UK)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14	1,288,831		1,100,672	
Investments	15	1		1	
		<u>1,288,832</u>		<u>1,100,673</u>	
Current assets					
Debtors	16	7,027,312		5,701,314	
Cash at bank and in hand		6,435,196		8,105,188	
		<u>13,462,508</u>		<u>13,806,502</u>	
Creditors: amounts falling due within one year	18	<u>(4,840,915)</u>		<u>(4,277,322)</u>	
Net current assets		<u>8,621,593</u>		<u>9,529,180</u>	
Net assets		<u>9,910,425</u>		<u>10,629,853</u>	
Income funds					
Restricted funds	20	2,255,352		2,350,689	
<u>Unrestricted funds</u>					
Designated funds	21	824,000		1,074,000	
General unrestricted funds		<u>6,831,073</u>		<u>7,205,164</u>	
		<u>7,655,073</u>		<u>8,279,164</u>	
		<u>9,910,425</u>		<u>10,629,853</u>	

The financial statements were approved by the Trustees on 29 August 2024

WILLIAMS

Mr B E Williams
Trustee

CMA Owen

Mrs C Owen
Trustee

Company registration number 02436777

AUTISM INITIATIVES (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	27	(1,486,966)		(1,836,589)	
Investing activities					
Purchase of tangible fixed assets		(340,180)		(206,833)	
Proceeds from disposal of tangible fixed assets		-		4,449	
Investment income received		157,154		63,459	
Net cash used in investing activities		(183,026)		(138,925)	
Net cash used in financing activities		-		-	
Net decrease in cash and cash equivalents		(1,669,992)		(1,975,514)	
Cash and cash equivalents at beginning of year		8,105,188		10,080,702	
Cash and cash equivalents at end of year		6,435,196		8,105,188	

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Autism Initiatives (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Sefton House, Bridle Road, Petersfield House, Bootle, L30 4XR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements present information about the charitable company as an individual undertaking and not about its group. The charitable company has not prepared group accounts as it is exempt from the requirement to do so by section 400 of the Companies Act 2006 as it is a subsidiary undertaking of Autism Initiatives Group, a charitable company incorporated in England and Wales.

Autism Initiatives Group replaced Autism Initiatives (UK) as the ultimate controlling party of the group following a group reorganisation in April 2017. The financial statements of Autism Initiatives UK are consolidated in the financial statements of Autism Initiatives Group and the consolidated financial statements are available from its registered office at Sefton House, Bridal Road, Bootle, L30 4XR.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1.5 Expenditure

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

The specific bases used are as follows:-

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

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leashold property	Over the life of the lease
Property improvements	10% and 20% straight line
Fixtures, fittings & equipment	25% and 33% straight line
Motor vehicles	25% and 33% reducing balance

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

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

1.7 Fixed asset investments

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

1.9 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.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its 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.

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 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.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 payments 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.

1.11 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.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 "Retirement and post employment benefits", the Charity accounts for this scheme as if it were a defined contribution scheme.

2 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 (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	177,523	175,913	353,436	229,022	341,809	570,831
Grants	135,200	992,386	1,127,586	134,829	671,473	806,302
	<u>312,723</u>	<u>1,168,299</u>	<u>1,481,022</u>	<u>363,851</u>	<u>1,013,282</u>	<u>1,377,133</u>

Included within donations and gifts is an amount of £177,523 (2023: £273,324) received from Autism Initiatives Group, the parent charity.

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Education						
Income from charitable activities	5,107,936	-	5,107,936	4,128,477	-	4,128,477
Client Support						
Income from charitable activities	55,053,889	4,255,800	59,309,689	48,241,911	3,915,218	52,157,129
Other						
Income from charitable activities	4,566	-	4,566	49,534	-	49,534
	<u>60,166,391</u>	<u>4,255,800</u>	<u>64,422,191</u>	<u>52,419,922</u>	<u>3,915,218</u>	<u>56,335,140</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>157,154</u>	<u>63,459</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	52,120	61,983
Support costs	750	832
	<hr/>	<hr/>
Fundraising and publicity	52,870	62,815
	<hr/>	<hr/>
	<u>52,870</u>	<u>62,815</u>
	<u><u>52,870</u></u>	<u><u>62,815</u></u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Education	Client Support	Other	Total	Education	Client Support	Other	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	3,761,741	45,102,899	122,121	48,986,761	3,203,207	38,083,890	52,485	41,339,582
Depreciation and impairment	51,279	97,468	-	148,747	41,490	67,143	-	108,633
Other direct costs	1,289,233	10,290,201	49,236	11,628,670	875,847	10,547,125	46,561	11,469,533
	<u>5,102,253</u>	<u>55,490,568</u>	<u>171,357</u>	<u>60,764,178</u>	<u>4,120,544</u>	<u>48,698,158</u>	<u>99,046</u>	<u>52,917,748</u>
Share of support and governance costs (see note 8)								
Support	451,431	5,455,887	-	5,907,318	408,645	4,991,982	-	5,400,627
Governance	-	55,429	-	55,429	-	64,676	-	64,676
	<u>5,553,684</u>	<u>61,001,884</u>	<u>171,357</u>	<u>66,726,925</u>	<u>4,529,189</u>	<u>53,754,816</u>	<u>99,046</u>	<u>58,383,051</u>
Analysis by fund								
Unrestricted funds	5,544,755	55,809,074	19,527	61,373,356	4,528,654	49,201,365	11,944	53,741,963
Restricted funds	8,929	5,192,810	151,830	5,353,569	535	4,553,451	87,102	4,641,088
	<u>5,553,684</u>	<u>61,001,884</u>	<u>171,357</u>	<u>66,726,925</u>	<u>4,529,189</u>	<u>53,754,816</u>	<u>99,046</u>	<u>58,383,051</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	3,330,285	2,993,380
Depreciation	3,274	1,306
Other direct costs	2,574,509	2,406,773
Governance costs	55,429	64,676
	<u>5,963,497</u>	<u>5,466,135</u>
Analysed between:		
Fundraising	750	832
Education	451,431	408,645
Client Support	5,511,316	5,056,658
	<u>5,963,497</u>	<u>5,466,135</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	152,021	109,939
Operating lease charges	<u>1,185,555</u>	<u>1,484,876</u>

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024 £	2023 £
For audit services		
Audit of the financial statements of the charity	<u>28,200</u>	<u>27,000</u>

11 Trustees

The aggregate amount of travel expenses reimbursed to three trustees during the year was £1,522 (2023: three trustees were reimbursed £392).

Indemnity insurance is provided for the trustees.

As permitted by the charity's governing document one trustee received remuneration in the year of £25,000 (2023: £25,000).

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	174	138
Managers	11	37
Teachers	94	98
Care workers	1,993	1,685
Total	2,272	1,958

Employment costs	2024 £	2023 £
Wages and salaries	47,333,868	40,036,671
Social security costs	3,917,466	3,393,223
Other pension costs	1,092,941	940,297
	52,344,275	44,370,191

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	5	5
£70,001 - £80,000	2	1
£80,001 - £90,000	2	-

Of the employees whose emoluments exceed £60,000, 3 (2023:4) have retirement benefits accruing under defined benefit pension schemes.

Contributions totalling £39k (2023: £16k) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Of the employees whose emoluments exceed £60,000, 5 (2023:2) have retirement benefits accruing under defined contribution pension schemes.

Contributions totalling £38k (2023: £15k) were made to defined benefit pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

Key management personnel are remunerated in the parent charity, Autism Initiatives Group.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Taxation

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.

14 Tangible fixed assets

	Leashold property	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	775,662	1,129,031	48,255	452,435	2,405,383
Additions	-	132,169	15,534	192,477	340,180
At 31 March 2024	775,662	1,261,200	63,789	644,912	2,745,563
Depreciation and impairment					
At 1 April 2023	252,584	642,816	18,595	390,716	1,304,711
Depreciation charged in the year	8,368	77,690	14,662	51,301	152,021
At 31 March 2024	260,952	720,506	33,257	442,017	1,456,732
Carrying amount					
At 31 March 2024	514,710	540,694	30,532	202,895	1,288,831
At 31 March 2023	523,078	486,215	29,660	61,719	1,100,672

15 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 April 2023 & 31 March 2024		1
Carrying amount		
At 31 March 2024		1
At 31 March 2023		1
Other investments comprise:	Notes	2024 £
Investments in subsidiaries	25	2023 £
		1

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	6,038,116	4,978,217
Amount owed by parent undertaking	668,762	332,508
Amounts owed by fellow group undertakings	181,921	238,235
Other debtors	35,187	47,948
Prepayments and accrued income	103,326	104,406
	<u>7,027,312</u>	<u>5,701,314</u>

17 Funds held as agent

Autism Initiatives UK hold client monies and the balance on the account was £1,345,015 at 31 March 2024 (2023: £1,173,903). This account is not included in the accounts of the charity as the charity has no discretion about the use of these funds and is acting on the instructions of the principal.

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,060,760	974,570
Payments received on account	544,079	485,422
Trade creditors	1,000,180	1,045,711
Amounts owed to fellow group undertakings	75,026	12,326
Other creditors	824,376	589,701
Accruals and deferred income	1,336,494	1,169,592
	<u>4,840,915</u>	<u>4,277,322</u>

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,092,941</u>	<u>940,297</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £621,093 (2023: £735,812).

At 31 March 2024 there were outstanding contributions of £214,480 (2023: £181,313).

Autism Initiatives (UK) 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 £235,924 (2023: £204,484) and at the year-end £28,740 (2023: £26,623) was accrued in respect of contributions to this scheme.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Retirement benefit schemes

(Continued)

INTRODUCTION

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership.

Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

THE TEACHERS' PENSION BUDGETING AND VALUATION ACCOUNT

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

VALUATION OF THE TEACHERS' PENSION SCHEME

As a result of the latest scheme valuation employer contributions were increased in September 2019 from a rate of 16.4% to 23.6%. Employers also pay a charge equivalent to 0.08% of pensionable salary costs to cover administration expenses.

The next valuation is expected to take effect in 2023.

A copy of the latest valuation report can be found by following this link to [the Teachers' Pension Scheme website](#)

SCHEME CHANGES

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, rejected the Government's application for permission to appeal the Court of Appeal's ruling and subsequently referred the case to an Employment Tribunal to determine a remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

Since then, claims have also been lodged against the main public service schemes including the TPS. The Department has conceded those in line with the rest of the government. In July 2020 HM Treasury launched a 12-week public consultation which will provide evidence to support the delivery of an appropriate remedy for the affected schemes, including TPS.

A final remedy will be determined once the results of the consultation are established.

In December 2019, a further legal challenge was made against the TPS relating to an identified equalities issue whereby male survivors of opposite-sex marriages and civil partnerships are treated less favourably than survivors in same-sex marriages and civil partnerships. The Secretary of State for Education agreed not to defend the case. In June 2020, the Employment Tribunal recorded its findings in respect of the claimant. DfE is currently working to establish what changes are necessary to address this discrimination.

Any impact of these events will be taken into account when the next scheme valuation is implemented. This is scheduled to be implemented in April 2023, based on April 2020 data.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£
Peterhouse School	5,713	3,750	(535)	8,928	4,750	(8,928)	-
One Stop Shop (Edinburgh)	-	463,294	(463,294)	-	594,037	(594,037)	-
One Stop Shop (Inverness)	-	75,968	(75,968)	-	124,330	(124,330)	-
One Stop Shop (Perth)	-	132,211	(132,211)	-	107,151	(107,151)	-
Autism Alliance	-	270,029	(87,101)	182,928	71,064	(151,830)	-
Cambridge Road	5,403	-	(5,403)	-	-	-	-
Local fundraising for individual services	53,507	67,529	(74,061)	46,976	95,328	(71,833)	-
Motability	-	-	-	-	165,867	-	(165,867)
Isle of Man - service / donations	1,996,579	3,915,219	(3,799,940)	2,111,857	4,256,572	(4,295,185)	-
Other donations and charitable trust grants	2,075	500	(2,575)	-	5,000	(275)	-
	<u>2,063,277</u>	<u>4,928,500</u>	<u>(4,641,088)</u>	<u>2,350,689</u>	<u>5,424,099</u>	<u>(5,353,569)</u>	<u>(165,867)</u>
							<u>2,255,352</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

Peterhouse School – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from Co-op community fund and in the current year, from GM Morrison Trust amongst others. Balance represents unspent monies.

One Stop Shop (Edinburgh) – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from Midlothian voluntary fund and National Lottery amongst others. Further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.

One Stop Shop (Inverness) – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from National Lottery and LNER Trains Charity. All monies allocated were expended during the year.

One Stop Shop (Perth) – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust and National Lottery. All monies allocated were expended during the year.

Autism Alliance - The Autism Alliance is a UK partnership of not for profit organisations that support autistic people and their families. Hosted by Autism Initiatives Group, the Autism Alliance works to influence Government policy, collaborates with its member charities and others to move forward practice in supporting autistic people, and campaigns on national issues that affect autistic people. Having formerly been a charity in its own right, the constitution was amended and the partnership was brought under the umbrella of Autism Initiatives. Incoming resources represent the bank account of the original charity and membership fees. Outgoing resources represent the running costs of the partnership. The balance is represented by cash balances held in a separate bank account and other net current assets.

Cambridge Road – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. In the previous financial period, the balance was transferred to the general unrestricted fund access to which is available to Cambridge Road.

Local fundraising for individual services – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the service users accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.

Motability Fund – a significant grant made by The Motability Foundation towards the acquisition of several minibuses for use at our services. The grant was fully expended on the vehicles during the year.

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.

Other Grants & Donations – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior years from Police and Crime Commissioners Fund. Balance represents monies not yet spent.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Peterhouse School Development Fund	574,000	-	-	-	574,000
ICT Development Fund	500,000	-	-	(250,000)	250,000
General funds	7,205,164	60,636,268	(61,426,226)	415,867	6,831,073
	<u>8,279,164</u>	<u>60,636,268</u>	<u>(61,426,226)</u>	<u>165,867</u>	<u>7,655,073</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Peterhouse School Development Fund	657,000	-	(83,000)	-	574,000
ICT Development Fund	500,000	-	-	-	500,000
Covid-19 Fund	500,000	-	(500,000)	-	-
General funds	7,579,710	52,847,232	(53,221,778)	-	7,205,164
	<u>9,236,710</u>	<u>52,847,232</u>	<u>(53,804,778)</u>	<u>-</u>	<u>8,279,164</u>

ICT Development Fund – a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure which has been reviewed and revised across the group.

Covid-19 Fund - a fund ring fenced for future Covid-19 responses in the UK mainland and Isle of Man. Following recent developments, this fund is no longer felt necessary and the balance has been released to general funds.

Peterhouse School Development Fund - a capital fund utilising funds transferred from the Bridge Project in order to develop a new educational facility at Peterhouse School.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,260,831	28,000	1,288,831
Investments	1	-	1
Current assets/(liabilities)	6,394,241	2,227,352	8,621,593
	<u>7,655,073</u>	<u>2,255,352</u>	<u>9,910,425</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,064,977	35,695	1,100,672
Investments	1	-	1
Current assets/(liabilities)	7,214,186	2,314,994	9,529,180
	<u>8,279,164</u>	<u>2,350,689</u>	<u>10,629,853</u>

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	898,025	847,071
Between two and five years	603,919	864,829
	<u>1,501,944</u>	<u>1,711,900</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Key management are remunerated in the parent charity, Autism Initiatives Group.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25 Subsidiaries

These financial statements are separate charity financial statements for Autism Initiatives UK. Consolidated financial statements for the Autism Initiatives Group are prepared and publicly available.

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Living Initiatives	England	Providing accomodation to persons with Autism Spectrum Condition	Ordinary shares	100.00	

Autism Initiatives (UK) is also the parent undertaking of Autism Initiatives Ireland, a charitable Company Limited By Guarantee registered in the Republic of Ireland, as it is a member of the undertaking and has the right to appoint or remove a majority of its board of directors. The charitable company's principal activities are aligned with those of Autism Initiatives (UK).

In addition the charitable company also holds the following dormant companies:

Autism Initiatives England
Autism Initiatives Cymru
Autism Initiatives Scotland

26 Contingent liabilities

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

27 Cash generated from operations	2024 £	2023 £
Deficit for the year	(719,428)	(670,134)
Adjustments for:		
Investment income recognised in statement of financial activities	(157,154)	(63,459)
Depreciation and impairment of tangible fixed assets	152,021	109,939
Movements in working capital:		
(Increase) in debtors	(1,325,998)	(1,349,890)
Increase in creditors	563,593	136,955
Cash absorbed by operations	(1,486,966)	(1,836,589)

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

28 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Initiatives (UK).

29 Acknowledgements

Autism Initiatives (UK) 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.

National Lottery Community Fund – Grants for Improving Lives
The Hodge Foundation
Highland Employability Partnership - Innovation Challenge Fund & Community Engagement Fund
National Lottery Community Fund – Cost of Living Support Fund
Lothian Buses Employees' Charities Fund
The Percy Bilton Charity
Lord Hanson Foundation
GM Morrison Foundation
The Gannochy Trust
LNER Customer & Community Investment Fund
Barrett Foundation
Motability Foundation
Safe Deposits Scotland Community Fund
Midlothian TSI – Community Mental Health & Wellbeing Fund Y3
Perth & Kinross TSI – Community Mental Health & Wellbeing Fund Y3
National Lottery Community Fund – Awards for All Scotland
Garfield Weston Foundation
The Stafford Trust
The Aberbrothock Skea Trust