

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 2025

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	
	Mrs L P Matthews	(Appointed 24 July 2025)
	Mr J S M Roith	(Appointed 24 July 2025)
	Mrs E L Lowe	(Appointed 24 July 2025)
	Mrs N F Gallagher	(Appointed 24 July 2025)
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	
Registered office	Sefton House Bridle Road Petersfield House Bootle L30 4XR	
Auditor	DSG Audit Castle Chambers 43 Castle Street Liverpool L2 9TL	
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL	
Website	www.autisminitiatives.org	

AUTISM INITIATIVES (UK)

CONTENTS

	Page
Chair's statement	1
Trustees' report	2 - 17
Statement of trustees' responsibilities	18
Independent auditor's report	19 - 21
Statement of financial activities	22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 - 42

AUTISM INITIATIVES (UK)

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

This year the demand for our services continues to be high, income increased by 8.22% to £93 Million. The Charity continues to offer innovative solutions for the people that are referred to us, often from very complex situations, and to work closely with commissioning bodies to be as supportive as possible.

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

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

Brian Williams

Chair of the Board of Trustees

Date: 27 August 2025

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

England Services

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

The Dell (supported living service, Liverpool) - a new development opened in the Liverpool area in July 2024 in collaboration between Autism Initiatives and Assured Living, to transition people into the home with identified changing physical health needs. The property is fully accessible and renovated to meet people's the specific needs.

It was important that the transition was person-centred from the autistic perspective, and we captured what was important to and for each person throughout the process. Communication was a key part of this transition and to support people's understanding of the move.

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

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

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

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

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

Recruitment and Retention- challenges and solutions:

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

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

Employee Engagement Lead appointment

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

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

Meet the Manager

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

Additional Support Worker (ASW) Strategy

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

Application Tracking System

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

Staff Development and Training

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

Within the changes to PBS training, there has been further inclusion of the importance of the Human Rights Act 1998 and how this applies to the people we support evidenced through the support provided and reporting & recording.

We have included further discussion around key articles of human rights as well as supporting staff to know and understand rights which cannot be restricted as well as those which can with the correct authorisation.

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

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

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

New Services

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

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

Business Growth

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

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

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

Scotland Services

Recruitment within Social Care continues to be challenging, however over the last year the quality of candidates has increased, and we have made a significant number of vacancies, 24 FTE compared to 57 FTE at the end of March 2024. This improved position is multi-faceted, but includes our competitive salaries, conditions of employment, and our reputation as an employer of choice has spread via word of mouth.

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

Isle of Man

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

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

During this year we have opened two new services, Fairhaven and Westminster. Fairhaven is not yet occupied, however, Westminster opened in January 2025. We are proud to inform you that Westminster is growing from strength to strength, we have a registered manager and a staff team who have worked together to transition the people supported in this service.

Compliments have been received from the families of the individuals supported and from the social worker about the care and support received from Autism Initiatives.

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

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Staffing

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

Following feedback on our compliance in Positive Behaviour Support, we invited the practice lead in this area to attend the island to support with the training of our new staff. This was agreed and training commenced 22.07.24. We had two trainers completing PBS Days 2 and 3 over a 3-day period. We were able to support 16 staff members achieve training in this area over that period, bringing our compliance to 100%. To ensure we did not fall below in compliance in this area we put out an expression of interest to seniors and managers for the role of PBS instructor, which was received well with 3 staff applying for the position. One staff member was successful in the post and is thriving in this role.

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

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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

- It encourages thinking about the person's day, and thinking outside the box.
- Evidences the need for the level of support to the person, our specialism, and how we meet R&I's standards.
- Keeps 'support plan goals' alive.
- Useful for focused support around a person's health.
- Guidance is clear.
- Looks more professional.
- Having all information recorded in one report means it is more consistent and makes it easier for us to monitor exactly how the shift has gone.

Achievements

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

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

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

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

The people supported at the Resource Centre have worked well on getting the greenhouse up and running. The groups went to B&Q to buy seeds and soil, and so far they have planted sunflowers, parsnips, tomatoes and carrots. The groups have planted the seeds, re-potted the sprouts and moved them to the greenhouse. The groups replanted the sunflowers in the big beds at the top of the garden. The resource centre held a sunflower competition and offered the outreach group to be involved. We are looking forward to seeing everyone's sunflowers and will be awarding a prize to the tallest sunflower.

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

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

Plans for The Future

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

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

All services are expected to go to tender in September 2025.

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Financial review

Total income in the year ended 31 March 2025 was £72.6m (2024: £66.1m), an increase of 9.8% (2024: increase of 14.3%) 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 has continued to prioritise increasing unrestricted income over the last year by introducing an online Fundraising Hub to manage all fundraising events and peer to peer fundraising. We are happily seeing a steady growth in this area. Walk for Autism performed well in its 8th year with more than 7000 participants and more than £585,000 raised across the UK and Ireland events. This achievement is underpinned by ongoing work to increase the online profile and by expanding our presence on social media with a focus on Facebook and Tik Tok which now have more than 18,000 and 11,000 followers respectively. There has also been a review of roles within the Team resulting in the creation of the new role of Digital Fundraiser to focus on developing the online fundraising platform. Following the retirement of a member of the team, a newly recruited Fundraising Officer will focus on Trusts and Foundations with multi year awards from Gannochy Trust and Garfield Weston and regular reporting to the Motability Foundation continuing to be a priority in this area. A new part time Fundraising Support role will enable the Fundraising Team to demonstrate the impact of the income generated which will play a key role in inspiring and engaging with our dedicated fundraisers. The partnership with Octopus Legacy is also continuing into a second year and the uptake of the free wills is increasing in line with the Fundraising Team's aim to expand the overall fundraising offer.

Total resources expended in the year ended 31 March 2025 were £72.7m (2024: £66.8m). 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 £0.07m (2024: deficit of £0.7m) and at the year end net assets stood at £9.8m (2024: £9.9m).

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 2025

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 2025 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 2025 free reserves were £5.4m (2024: £5.51m) 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 2025

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.

On 20 February 2025, the Board of Autism Initiatives (UK) decided to withdraw as Founder Member of Autism Initiatives Ireland (AII). This decision was made independently and reflects a strategic intention to support AII's future autonomy and simplify the group's governance structure. Legal formalities are ongoing, and the transition will result in AII operating independently outside the group. The Boards are working towards agreeing a mutually acceptable timeframe for completing the transition, ensuring that the process is managed smoothly and responsibly.

In September 2024, the Board of Autism Initiatives Group (AIG), which includes Autism Initiatives (UK), commissioned an independent governance review. The review identified areas for development and improvement, and the Board has committed to implementing the recommendations in phases.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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	(Resigned 29 April 2024)
Mr A Grainger	
Mrs L P Matthews	(Appointed 24 July 2025)
Mr J S M Roith	(Appointed 24 July 2025)
Mrs E L Lowe	(Appointed 24 July 2025)
Mrs N F Gallagher	(Appointed 24 July 2025)

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.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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. 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.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

Auditor

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

Mr B E Williams
Trustee

27 August 2025

AUTISM INITIATIVES (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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. 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 2025 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 2025 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.

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.

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.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

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 requires us to report to you if, in our opinion:

- adequate 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

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

Jean Ellis BA FCA CTA (Senior Statutory Auditor)

For and on behalf of DSG Audit, Statutory Auditor

Chartered Accountants

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

27 August 2025

AUTISM INITIATIVES (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	492,361	967,291	1,459,652	312,723	1,168,299	1,481,022
Charitable activities	4	66,255,983	4,646,224	70,902,207	60,166,391	4,255,800	64,422,191
Investments	5	221,981	-	221,981	157,154	-	157,154
Total income		66,970,325	5,613,515	72,583,840	60,636,268	5,424,099	66,060,367
Expenditure on:							
Raising funds	6	110,615	-	110,615	52,870	-	52,870
Charitable activities	7	66,935,635	5,606,947	72,542,582	61,373,356	5,353,569	66,726,925
Total expenditure		67,046,250	5,606,947	72,653,197	61,426,226	5,353,569	66,779,795
Gross transfers between funds		-	-	-	165,867	(165,867)	-
Net (expenditure)/income for the year/							
Net movement in funds		(75,925)	6,568	(69,357)	(624,091)	(95,337)	(719,428)
Fund balances at 1 April 2024		7,655,073	2,255,352	9,910,425	8,279,164	2,350,689	10,629,853
Fund balances at 31 March 2025		7,579,148	2,261,920	9,841,068	7,655,073	2,255,352	9,910,425

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14	1,340,945		1,288,831	
Investments	15	1		1	
		<u>1,340,946</u>		<u>1,288,832</u>	
Current assets					
Debtors	16	8,188,557		7,027,312	
Cash at bank and in hand		5,557,084		6,435,196	
		<u>13,745,641</u>		<u>13,462,508</u>	
Creditors: amounts falling due within one year	18	<u>(5,245,519)</u>		<u>(4,840,915)</u>	
Net current assets		8,500,122		8,621,593	
Net assets		<u>9,841,068</u>		<u>9,910,425</u>	
Income funds					
Restricted funds	20	2,261,920		2,255,352	
<u>Unrestricted funds</u>					
Designated funds	21	824,000		824,000	
General unrestricted funds		<u>6,755,148</u>		<u>6,831,073</u>	
		7,579,148		7,655,073	
		<u>9,841,068</u>		<u>9,910,425</u>	

The financial statements were approved by the Trustees on 27 August 2025

Mr B E Williams
Trustee

Mrs C Owen
Trustee

Company registration number 02436777

AUTISM INITIATIVES (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	27		(882,681)		(1,486,966)
Investing activities					
Purchase of tangible fixed assets		(261,203)		(340,180)	
Proceeds from disposal of tangible fixed assets		43,791		-	
Investment income received		221,981		157,154	
Net cash generated from/(used in) investing activities			4,569		(183,026)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(878,112)		(1,669,992)
Cash and cash equivalents at beginning of year			6,435,196		8,105,188
Cash and cash equivalents at end of year			5,557,084		6,435,196

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 2025

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 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	470,894	194,936	665,830	177,523	175,913	353,436
Grants	21,467	772,355	793,822	135,200	992,386	1,127,586
	<u>492,361</u>	<u>967,291</u>	<u>1,459,652</u>	<u>312,723</u>	<u>1,168,299</u>	<u>1,481,022</u>

Included within donations and gifts is an amount of £480,894 (2024: £177,523) received from Autism Initiatives Group, the parent charity.

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Education						
Services provided under contract and other charitable activities	5,460,723	-	5,460,723	5,107,936	-	5,107,936
Client Support						
Services provided under contract and other charitable activities	60,795,260	4,646,224	65,441,484	55,053,889	4,255,800	59,309,689
Other						
Services provided under contract and other charitable activities	-	-	-	4,566	-	4,566
	<u>66,255,983</u>	<u>4,646,224</u>	<u>70,902,207</u>	<u>60,166,391</u>	<u>4,255,800</u>	<u>64,422,191</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>221,981</u>	<u>157,154</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	107,828	52,120
Support costs	2,787	750
	<u>110,615</u>	<u>52,870</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities	EducationClient Support		Other		Total		EducationClient Support		Other		Total	
	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£
Direct costs												
Staff costs	4,037,503	51,532,440	159,929	55,729,872	3,761,741	45,102,899	122,121	48,986,761				
Depreciation and impairment	56,541	105,515	-	162,056	51,279	97,468	-	148,747				
Other direct costs	1,500,388	8,193,316	29,214	9,722,918	1,289,233	10,290,201	49,236	11,628,670				
	5,594,432	59,831,271	189,143	65,614,846	5,102,253	55,490,568	171,357	60,764,178				
Share of support and governance costs (see note 8)												
Support	531,130	6,334,389	-	6,865,519	451,431	5,455,887	-	5,907,318				
Governance	-	62,217	-	62,217	-	55,429	-	55,429				
	6,125,562	66,227,877	189,143	72,542,582	5,553,684	61,001,884	171,357	66,726,925				
Analysis by fund												
Unrestricted funds	6,107,150	60,794,651	33,834	66,935,635	5,544,755	55,809,074	19,527	61,373,356				
Restricted funds	18,412	5,433,226	155,309	5,606,947	8,929	5,192,810	151,830	5,353,569				
	6,125,562	66,227,877	189,143	72,542,582	5,553,684	61,001,884	171,357	66,726,925				

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	3,690,350	3,330,285
Depreciation	3,238	3,274
Other direct costs	3,174,718	2,574,509
Governance costs	62,217	55,429
	<u>6,930,523</u>	<u>5,963,497</u>
Analysed between:		
Fundraising	2,787	750
Education	531,130	451,431
Client Support	6,396,606	5,511,316
	<u>6,930,523</u>	<u>5,963,497</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	165,294	152,021
Operating lease charges	1,185,555	1,484,876
	<u>1,185,555</u>	<u>1,484,876</u>

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025 £	2024 £
For audit services		
Audit of the financial statements of the charity	31,004	28,200
	<u>31,004</u>	<u>28,200</u>

11 Trustees

The aggregate amount of travel expenses reimbursed to two trustees during the year was £1,522 (2024: two trustees were reimbursed £1,522).

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 (2024: £25,000).

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	164	174
Managers	12	11
Teachers	90	94
Care workers	2,050	1,993
Total	2,316	2,272

Employment costs	2025 £	2024 £
Wages and salaries	53,503,429	47,333,868
Social security costs	4,672,858	3,917,466
Other pension costs	1,271,164	1,092,941
	59,447,451	52,344,275

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

	2025 Number	2024 Number
£60,000 - £70,000	7	5
£70,001 - £80,000	2	2
£80,001 - £90,000	2	2

Of the employees whose emoluments exceed £60,000, 3 (2024:4) have retirement benefits accruing under defined benefit pension schemes.

Contributions totalling £39k (2024: £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 (2024:2) have retirement benefits accruing under defined contribution pension schemes.

Contributions totalling £38k (2024: £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 2025

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 2024	775,662	1,261,201	63,789	644,912	2,745,564
Additions	-	215,319	23,621	22,263	261,203
Disposals	-	(63,616)	-	(83,483)	(147,099)
At 31 March 2025	775,662	1,412,904	87,410	583,692	2,859,668
Depreciation and impairment					
At 1 April 2024	260,954	720,508	33,257	442,018	1,456,737
Depreciation charged in the year	8,368	79,687	16,012	61,227	165,294
Eliminated in respect of disposals	-	(21,735)	-	(81,573)	(103,308)
At 31 March 2025	269,322	778,460	49,269	421,672	1,518,723
Carrying amount					
At 31 March 2025	506,340	634,444	38,141	162,020	1,340,945
At 31 March 2024	514,710	540,694	30,532	202,895	1,288,831

15 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 April 2024 & 31 March 2025		1
Carrying amount		
At 31 March 2025		1
At 31 March 2024		1
Other investments comprise:	Notes	2025 £
Investments in subsidiaries	25	1
		2024 £
		1

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	6,677,405	6,038,116
Amount owed by parent undertaking	1,223,678	668,762
Amounts owed by fellow group undertakings	182,200	181,921
Other debtors	40,699	35,187
Prepayments and accrued income	64,575	103,326
	<u>8,188,557</u>	<u>7,027,312</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 2025 (2024: £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

	2025	2024
	£	£
Other taxation and social security	1,482,216	1,060,760
Payments received on account	569,267	544,079
Trade creditors	1,510,353	1,000,180
Amounts owed to fellow group undertakings	91,852	75,026
Other creditors	478,760	824,376
Accruals and deferred income	1,113,071	1,336,494
	<u>5,245,519</u>	<u>4,840,915</u>

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>1,271,164</u>	<u>1,092,941</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 £982,541 (2024: £621,093) and at 31 March 2025 there were outstanding contributions of £229,374 (2024: £214,180).

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 £288,623 (2024: £235,924) and at the year-end £33,498 (2024: £28,740) was accrued in respect of contributions to this scheme.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

(Continued)

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

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

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

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

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

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

	Balance at 1 April 2023	Movement in funds		Transfers	Balance at 1 April 2024	Movement in funds		Balance at 31 March 2025
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£
Peterhouse School	8,928	4,750	(8,928)	-	4,750	13,662	(18,412)	-
One Stop Shop (Edinburgh)	-	594,037	(594,037)	-	-	490,844	(490,844)	-
One Stop Shop (Inverness)	-	124,330	(124,330)	-	-	97,034	(97,034)	-
One Stop Shop (Perth)	-	107,151	(107,151)	-	-	135,966	(135,966)	-
Autism Alliance	182,928	71,064	(151,830)	-	102,162	136,806	(155,309)	83,659
Local fundraising for individual services	46,976	95,328	(71,833)	-	70,471	86,155	(128,642)	27,984
Motability	-	165,867	-	(165,867)	-	-	-	-
Isle of Man - service / donations	2,111,857	4,256,572	(4,295,185)	-	2,073,244	4,648,198	(4,580,740)	2,140,702
Other donations and charitable trust grants	-	5,000	(275)	-	4,725	4,850	-	9,575
	<u>2,350,689</u>	<u>5,424,099</u>	<u>(5,353,569)</u>	<u>(165,867)</u>	<u>2,255,352</u>	<u>5,613,515</u>	<u>(5,606,947)</u>	<u>2,261,920</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 GM Morrison Trust and in the current year from The Percy Bilton Charity and J Hambro & Partners amongst others. Monies expended during the year.

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

One Stop Shop (Inverness) – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from Garfield Weston and the Stafford Trust. All monies allocated were expended during the year.

One Stop Shop (Perth) – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust, Aberbrothock Skea Trust and the Garfield Weston Trust amongst others. All monies allocated were expended during the year.

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.

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

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

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 and in the current year from GM Morrison Trust amongst others. Balance represents monies not yet spent.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Peterhouse School Development Fund	574,000	-	-	-	574,000
ICT Development Fund	250,000	-	(114,000)	114,000	250,000
General funds	6,831,073	66,970,325	(66,932,250)	(114,000)	6,755,148
	<u>7,655,073</u>	<u>66,970,325</u>	<u>(67,046,250)</u>	<u>-</u>	<u>7,579,148</u>
	<u><u>7,655,073</u></u>	<u><u>66,970,325</u></u>	<u><u>(67,046,250)</u></u>	<u><u>-</u></u>	<u><u>7,579,148</u></u>
Previous year:	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>
	<u><u>8,279,164</u></u>	<u><u>60,636,268</u></u>	<u><u>(61,426,226)</u></u>	<u><u>165,867</u></u>	<u><u>7,655,073</u></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.

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 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,312,945	28,000	1,340,945
Investments	1	-	1
Current assets/(liabilities)	6,253,941	2,246,181	8,500,122
	<u>7,566,887</u>	<u>2,274,181</u>	<u>9,841,068</u>
Per balance sheet	7,579,148	2,261,920	9,841,068
Balance to allocate	12,261	(12,261)	-

	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>

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:

	2025 £	2024 £
Within one year	905,473	898,025
Between two and five years	429,343	603,919
	<u>1,334,816</u>	<u>1,501,944</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - 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 2025

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 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Living Initiatives	England	Providing accommodation to persons with Autism Spectrum Condition - Dormant	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).

On 20 February 2025, the Board of Autism Initiatives (UK) decided to withdraw as Founder Member of Autism Initiatives Ireland (All). This decision was made independently and reflects a strategic intention to support All's future autonomy and simplify the group's governance structure. Legal formalities are ongoing, and the transition will result in All operating independently outside the group. The Boards are working towards agreeing a mutually acceptable timeframe for completing the transition, ensuring that the process is managed smoothly and responsibly.

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 absorbed by operations	2025	2024
	£	£
Deficit for the year	(69,357)	(719,428)
Adjustments for:		
Investment income recognised in statement of financial activities	(221,981)	(157,154)
Depreciation and impairment of tangible fixed assets	165,294	152,021
Movements in working capital:		
(Increase) in debtors	(1,161,241)	(1,325,998)
Increase in creditors	404,604	563,593
Cash absorbed by operations	(882,681)	(1,486,966)

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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