

Charity registration number 104641

Company registration number NI047238 (Northern Ireland)

AUTISM INITIATIVES NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

AUTISM INITIATIVES NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

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| Trustees | Ms R Bailey Dr J Harshaw Mr A McAvoy Mr J McCarthy Mr B E Williams |
| Secretary | Mrs A MacRandal |
| Charity number | 104641 |
| Company number | NI047238 |
| Principal address | Office 1 Linden House Beechill Road Belfast BT8 7QN |
| Registered office | Office 1 Linden House Beechill Road Belfast BT8 7QN |
| Auditor | DSG Castle Chambers 43 Castle Street Liverpool L2 9TL |

AUTISM INITIATIVES NORTHERN IRELAND

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AUTISM INITIATIVES NORTHERN IRELAND

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

Our aims for 2024 are:

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

AUTISM INITIATIVES NORTHERN IRELAND

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

A flavour of these 'aims focus', are:

- Listening to enable people to work well
- Learning and training opportunities to be responsive to individual needs (as well as include all agreed mandatory and required AI training)
- Being curious and seeking a depth of understanding to inform responses to people and situations
- Listening to understand and respond to colleagues to support each other in our roles
- Increase awareness of the words we use to talk to and about people and to describe our work, being mindful that language sets culture
- Colleagues to understand their role in aspiration and achievement with and for people supported
- Development of our shared understanding of 'mental health and mental wellbeing' and support to this
- Greater understanding and support to physical health needs and wellbeing
- To be an inclusive employer through improved understanding of the value of diversity
- Embed our holistic approach to understanding people and 'how it feels for the person'. Enabling people we support to 'feel understood' – 'you get me'
- Preventative approaches to reduce the risk of increased disability and restriction associated with ageing and age related health conditions
- Ensure shared understanding of the definition of PBS (Positive Behavioural Support) within AIG and how we use the principles of PBS, while understanding the autistic differences of people we support
- Maximising impact of the PBS team and Practice Support
- Responding to external expectations in relation to 'good autism practice'
- A continued focus on a shared understanding of good 'Quality of Life' with and for people we support
- Continuously developing knowledge of autistic people and autistic differences
- Development of our knowledge and impact of specialist Housing provision
- Developing autism practice leadership
- Embed our safe and caring culture underpinning safe service delivery
- Integration and use of information and reporting to inform responsive planning and proactive decision making

AUTISM INITIATIVES NORTHERN IRELAND

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

- Robust evidence of compliance with external requirements
- Development of our understanding of the different areas of risk and 'big picture' of risk in relation to our service delivery
- Valuing and making best use of our resources, supporting best outcomes for people we support
- Embed a response to the Government requirements relating to the Modern Slavery and Climate Acts
- Know where we are investing and why - Technology
- Build our 'Green Initiatives'
- Maintain our positive reputation as a specialist provider
- Continued innovation in service design and delivery
- Understand commissioning priorities and how we may best work with these

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

In other areas of the organisation, I am pleased to report on the success of this year's Walk for Autism, which saw £692k surplus raised for the 2024 campaign that will go directly to innovative projects throughout the UK and Ireland, enhancing the lives of autistic people and their families. This year saw 9,158 people take part this year compared to last year's 5,200 (70% increase).

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

Brian Williams

Brian Williams

Chair

Dated: 7 August 2024

AUTISM INITIATIVES NORTHERN IRELAND

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 charity's objectives as set out in the objects contained in the company's memorandum of association, are:

"To meet the needs of people with autism, their families and carers throughout Northern Ireland by providing a comprehensive range of services which are personal, professional and innovative."

The charity aims:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.
- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.
- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

Autism Initiatives Northern Ireland was established in 2002 and is a subsidiary of Autism Initiatives Group. The main aim of the charity is to provide care and support for people with autism, who may also have associated learning disabilities or mental health problems.

As with its parent charity, Autism Initiatives Northern Ireland undertakes periodic and comprehensive reviews, not only in the areas of care and support, but in all areas of management and financial controls.

Services in Northern Ireland include:

- Supported living
- Day opportunities activities
- Outreach support
- Floating housing support

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

The charity aims to work in partnership with all people supported, helping them to develop successful and independent communication skills, according to individual strengths, needs and preferences, within a total communication environment. Autism Initiatives Northern Ireland offers a learning opportunity to each person, addressing the areas of communication, social interaction and flexibility of thought, which has regard for their personal goals. It is the overall objective to make people feel good about themselves and raise their self-esteem. This enables each individual to enjoy more successes at a level achievable for them and so take greater pleasure in life.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2024

How our activities deliver public benefit

The charitable activities focus on meeting the needs of people with autism spectrum conditions and are undertaken to further the charitable purposes of public benefit.

Autism is found in people of all ages, regions, countries and societies. Equal access to its services is an important issue for the charity. Autism Initiatives Northern Ireland has an equal opportunity policy and diversity statement, which ensures that the charity has a culture, which is reinforced via its robust training program, which ensures equality of access to the services by gender, disability and sexual orientation. The charity believe equal access to the services is vital to its success, and that successful outcomes must be shared by all communities that use the services.

Employment policies

The employees of Autism Initiatives Northern Ireland are its most important resource since their performance determines the quality of services provided. The employees have made a significant contribution to the continued success of Autism Initiatives Northern Ireland. Each year significant training is undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, this include specific autism training. All employees are encouraged to study for a vocational qualification with the support of the organisation. In accordance with Autism Initiatives Northern Ireland equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

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.

AUTISM INITIATIVES NORTHERN IRELAND

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

Achievements and performance

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

It has been a challenging year for Recruitment and Retention and for the Health and Social care sector in particular. Domiciliary care services has a staff vacancy rate of 12.5%. Direct care and support staff and Registered Managers all show vacancy rates in excess of the 9.9% sector average. For the three months ending July 2023, the employment rate estimate in NI was 71.1%. The highest economic inactivity rate estimate in the UK was for NI at 26.9%. The unemployment rate estimate in NI was 2.7% (the lowest in the UK) which highlights the small selection pool of potential applicants searching for employment.

The HR and Senior teams have looked at numerous innovative solutions to assist with recruitment and retention, as follows:

- Recognising the Work life balance shift / requirement for flexibility since COVID: to target the demographic looking for part time, more flexible options, we completed a review of service requirements and updated our job advertisements to reflect more visibility of shift times to allow potential applicants to self-select and discuss preferences at interview.
- To increase brand awareness and target the demographic coming out of education: we built relationships with local colleges and attended twenty-four careers fairs during the year. We also hired a University placement student for a 12 month fixed term contract.
- To target the demographic availing of local job markets that don't have access to social media: we built relationships with the local job centre representatives and advertised our vacancies across the centres.
- We implemented a DocuSign system: this improved the efficiency and timeliness of pre-employment documentation, which leads to faster compliance and start dates.
- Review of terms and conditions: in line with affordability and the national live wage increase, a pay uplift was agreed in March 2024, to take affect from April 2024. The HR team continue to benchmark to ensure we remain competitive.
- Promoted our culture of recognition: we reviewed additional ways to recognise staff and promote this recognition, including payment of the NISCC fee for those with two years continuous service.
- Recruitment campaign: pay and benefits are important, however staff and potential applicants are interested in more than this. They want to know an organisations ethics, their mission, their values and their commitment to staff development and equal treatment of staff. As part of our campaign we promoted our values, our culture of recognition, and promoted recruitment profiles in our social media (profiles of staff describing why they enjoy working with us). The recruitment campaign continues in 2024.
- Equality: equality is on HR's agenda and we have been working on a plan to promote equality, diversity and inclusion in the workplace. We started with the role out of recruitment training for managers and implementing 'positive recruitment statements' on relevant adverts in accordance with our Article 55 information. Also, managers received bespoke training on the impacts of Menopause in the workplace to increase awareness and support for employees.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Training

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

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

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

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

Relationships with Trusts

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

Individual People Supported Studies:

Person we Support, FC was supported to go to Japan in November 2023 for 11 days. FC has a keen interest in anime and enjoys going to Japan every other year however due to Covid was not able to go since 2019.

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

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

When HA first started the outreach service in June 2023, they appeared very anxious and apprehensive about going out on session. In their first session they did not want to come downstairs and engaged with staff very briefly. As the weeks progressed, HA was comfortable to go out in the car with AI staff (2:1), however, they did not want to access the community, for example, go into shops, go for a walk etc. This was due to extreme social anxiety. HA was also cutting the session short as soon as what they had in their mind was completed. In recent months, HA has progressed very well. They now enjoy going to the likes of the Asian Supermarket to purchase food and drinks, into shops to look at candles and perfumes, going for walks when the weather is nice etc. HA has expressed that they look forward to AI staff coming out each week and they are starting to make the most out of their sessions, staying out for the duration (1-4PM). HA's mum Nabeela has complimented the service, stating to EMcA how important the service is for HA and that she appreciates that staff go at HA's own pace. Their mum has said that she can see they are excited to go out on session and that they ask when the girls will arrive to take them out. HA's mum has said it has had a positive impact upon them. The Trust have also expressed how happy they are at how well HA's service is going, and expressed how important the service is for both HA and their family.

AUTISM INITIATIVES NORTHERN IRELAND

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

Priority areas for 24/25 are:

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

Financial review

Total incoming resources in the year ended 31st March 2024 were £8.1m (£8m 2023), an increase of £0.1m over the previous year. Resources expended in the period, were £8.1m (2023: £7.6m) resulting in a surplus of £0.02m (2023: £0.4m).

The balance sheet remains healthy with net assets of £4.3m.

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 to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2024 this would equate to committing to build a level of free reserves in the long term of circa £4m (2023: £3.8m).

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans. As at 31 March 2024 free reserves were £2.3m (2023: £1.9m) in the charity in addition to reserves held as designated in AIG 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.

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 to fund research and development for the benefit of subsidiary charities of the Group.

Principal source of funding

The principal source of funding for the charity is fee income from statutory bodies for clients cared for by the charity.

AUTISM INITIATIVES NORTHERN IRELAND

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

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 charities investment objectives are to:

- Generate income to further the objectives 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 funds are always readily available in cash
- Meet the requirements of the reserves policy and the strategic plan whilst ensuring that the trustees fulfill their fiduciary responsibilities concerning investments without exceeding their powers of investment.

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

Risk policy

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 charities exposure is minimised or eliminated where possible.

In order to identify, and manage risks a dedicated committee is in place, to which trustees, senior management and senior staff all contribute.

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 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 programme of reviewing and updating the entire organisations operation procedures and policies has commenced.

Operational risk

Ensuring the provision of its services to the many people affected by ASC who are served by the charity remains of the highest order. Quality assurance is given the highest priority within the charity, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the quality assurance manager, coordinates peer reviews and internal inspection and reviews.

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 person supported, staff member or member of the public when assessing the charities 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.

AUTISM INITIATIVES NORTHERN IRELAND

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

Structure, governance and management

Autism Initiatives Northern Ireland is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 17th July 2003. Autism Initiatives Northern Ireland is registered with the Charities Commission, number 104641.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms R Bailey
Dr J Harshaw
Mr A McAvoy
Mr J McCarthy
Mr B E Williams

Trustees give their time voluntarily and receive no benefits from the charity. Trustees work within the code of conduct and good practice as set out by the Charities Commission.

Executive management

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

The Chief Executive has an executive management team with all directors having specific responsibilities in their own area that they form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

Risk management

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the charity 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. The charity also has a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the charity.

Business planning

The three year business plan, which is revisited on a regular basis, is based on a detailed review of the charity, 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 charity will overcome any challenges it may face and critically, continue to meet the needs of the individuals the charity supports, 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 the charity resources and lays out the key issues and objectives for the future.

Organisational structure

The Director of Operations, Adele Leighton, is line managed by the Chief Executive of Autism Initiatives Group. The Chairperson of Autism Initiatives Group, Brian Williams and Andrew Grainger are directors on the Board and are the representative from Autism Initiatives Group on the Board of Autism Initiatives Northern Ireland.

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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.

Auditor

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

Disclosure of information to auditor

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

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



Mr A McAvoy
Trustee

7 August 2024

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Autism Initiatives Northern Ireland 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 NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Opinion

We have audited the financial statements of Autism Initiatives Northern Ireland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

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 prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

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 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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.

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

Use of 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

7 August 2024

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 1,637 | - | 1,637 | 38,610 | 1,957 | 40,567 |
| Charitable activities | 4 | 7,270,313 | 872,439 | 8,142,752 | 7,150,885 | 819,633 | 7,970,518 |
| Total income | | <u>7,271,950</u> | <u>872,439</u> | <u>8,144,389</u> | <u>7,189,495</u> | <u>821,590</u> | <u>8,011,085</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 7,247,956 | 872,439 | 8,120,395 | 6,763,932 | 821,590 | 7,585,522 |
| Total expenditure | | <u>7,247,956</u> | <u>872,439</u> | <u>8,120,395</u> | <u>6,763,932</u> | <u>821,590</u> | <u>7,585,522</u> |
| Net income for the year/ Net movement in funds | | 23,994 | - | 23,994 | 425,563 | - | 425,563 |
| Fund balances at 1 April 2023 | | <u>4,276,239</u> | <u>12,649</u> | <u>4,288,888</u> | <u>3,850,676</u> | <u>12,649</u> | <u>3,863,325</u> |
| Fund balances at 31 March 2024 | | <u><u>4,300,233</u></u> | <u><u>12,649</u></u> | <u><u>4,312,882</u></u> | <u><u>4,276,239</u></u> | <u><u>12,649</u></u> | <u><u>4,288,888</u></u> |

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 NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|--|-------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,401,039 | | 1,430,661 |
| Current assets | | | | | |
| Debtors | 12 | 1,023,751 | | 1,101,899 | |
| Cash at bank and in hand | | 2,372,011 | | 2,201,359 | |
| | | <u>3,395,762</u> | | <u>3,303,258</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(374,466)</u> | | <u>(318,437)</u> | |
| Net current assets | | | 3,021,296 | | 2,984,821 |
| Total assets less current liabilities | | | 4,422,335 | | 4,415,482 |
| Creditors: amounts falling due after more than one year | 14 | | <u>(109,453)</u> | | <u>(126,594)</u> |
| Net assets | | | <u>4,312,882</u> | | <u>4,288,888</u> |
| The funds of the charity | | | | | |
| Restricted income funds | 17 | | 12,649 | | 12,649 |
| Unrestricted funds | | | 4,300,233 | | 4,276,239 |
| | | | <u>4,312,882</u> | | <u>4,288,888</u> |

The financial statements were approved by the trustees on 7 August 2024



Mr A McAvoy
Trustee



Mr B E Williams
Trustee

Company registration number NI047238 (Northern Ireland)

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|--|-------|-----------|-----------|-----------|-----------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 24 | | 197,907 | | 127,914 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (10,526) | | (4,623) | |
| Net cash used in investing activities | | | (10,526) | | (4,623) |
| Financing activities | | | | | |
| Repayment of bank loans | | (16,729) | | (17,174) | |
| Net cash used in financing activities | | | (16,729) | | (17,174) |
| Net increase in cash and cash equivalents | | | 170,652 | | 106,117 |
| Cash and cash equivalents at beginning of year | | | 2,201,359 | | 2,095,242 |
| Cash and cash equivalents at end of year | | | 2,372,011 | | 2,201,359 |

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Autism Initiatives Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Office 1 Linden House, Beechill Road, Belfast, BT8 7QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

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.

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.

Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.

AUTISM INITIATIVES NORTHERN IRELAND

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

1 Accounting policies

(Continued)

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:

- 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.

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. All assets costing more than £5,000 are capitalised at cost.

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:

| | |
|-----------------------------|------------------------|
| Freehold land and buildings | 50 years straight line |
| Fixtures and fittings | 25% straight line |
| Motor vehicles | 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.

1.7 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).

1.8 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.

1.9 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.

AUTISM INITIATIVES NORTHERN IRELAND

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

1 Accounting policies

(Continued)

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.

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.

1.10 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.

1.11 Retirement benefits

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

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in the statement of financial activities.

AUTISM INITIATIVES NORTHERN IRELAND

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

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.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds | Restricted funds | Total |
|---------------------------------------|-----------------------|-----------------------|---------------------|---------------|
| | 2024 £ | 2023 £ | 2023 £ | 2023 £ |
| Donations and gifts | 1,637 | 38,610 | - | 38,610 |
| Grants receivable for core activities | - | - | 1,957 | 1,957 |
| | <u>1,637</u> | <u>38,610</u> | <u>1,957</u> | <u>40,567</u> |

Donations and legacies includes £Nil (2023 : £32,112) received from the Autism Initiatives Group charities.

4 Income from charitable activities

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|-----------------------------------|-----------------------|---------------------|------------------|-----------------------|---------------------|------------------|
| | 2024 £ | 2024 £ | 2024 £ | 2023 £ | 2023 £ | 2023 £ |
| Income from charitable activities | <u>7,270,313</u> | <u>872,439</u> | <u>8,142,752</u> | <u>7,150,885</u> | <u>819,633</u> | <u>7,970,518</u> |

AUTISM INITIATIVES NORTHERN IRELAND

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

5 Expenditure on charitable activities

| | Charitable activities 2024 £ | Charitable activities 2023 £ |
|---|---------------------------------------|---------------------------------------|
| Direct costs | | |
| Staff costs | 6,672,936 | 6,489,610 |
| Depreciation and impairment | 40,148 | 44,016 |
| Direct costs | 416,095 | 385,724 |
| | <u>7,129,179</u> | <u>6,919,350</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 974,081 | 650,385 |
| Governance | 17,135 | 15,787 |
| | <u>8,120,395</u> | <u>7,585,522</u> |
| Analysis by fund | | |
| Unrestricted funds | 7,247,956 | 6,763,932 |
| Restricted funds | 872,439 | 821,590 |
| | <u>8,120,395</u> | <u>7,585,522</u> |

6 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|-----------------------------------|----------------|----------------|
| Staff costs | 538,568 | 240,710 |
| Support costs | 435,513 | 409,675 |
| Governance costs | 17,135 | 15,787 |
| | <u>991,216</u> | <u>666,172</u> |
| Analysed between: | | |
| Charitable activities | <u>991,216</u> | <u>666,172</u> |
| Governance costs comprise: | | |
| | 2024 £ | 2023 £ |
| Audit fees | 13,459 | 10,380 |
| Legal and professional | 3,676 | 5,407 |
| | <u>17,135</u> | <u>15,787</u> |

AUTISM INITIATIVES NORTHERN IRELAND

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

| | | | |
|----------|--|-------------------|-------------------|
| 7 | Net movement in funds | 2024 | 2023 |
| | | £ | £ |
| | The net movement in funds is stated after charging/(crediting): | | |
| | Fees payable for the audit of the charity's financial statements | 13,459 | 10,380 |
| | Depreciation of owned tangible fixed assets | 40,148 | 44,016 |
| | | <u> </u> | <u> </u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees were reimbursed expenses (2023: one trustee received £47) during the year.

9 Employees

The average monthly number of employees during the year was:

| | | |
|----------------|-------------------|-------------------|
| | 2024 | 2023 |
| | Number | Number |
| Administration | 11 | 8 |
| Managers | 10 | 10 |
| Care workers | 267 | 255 |
| | <u> </u> | <u> </u> |
| Total | 288 | 273 |
| | <u> </u> | <u> </u> |

| | | |
|-------------------------|-------------------|-------------------|
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 6,655,074 | 6,218,628 |
| Social security costs | 449,598 | 416,041 |
| Other pension costs | 106,832 | 95,651 |
| | <u> </u> | <u> </u> |
| | 7,211,504 | 6,730,320 |
| | <u> </u> | <u> </u> |

Included in employment costs are agency costs of £784,109 (2023: £811,553). Agency costs are used to cover staff shortages.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

AUTISM INITIATIVES NORTHERN IRELAND

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

11 Tangible fixed assets

| | Freehold land and buildings | Fixtures and fittings | Motor vehicles | Total |
|------------------------------------|--------------------------------|--------------------------|-------------------|-----------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2023 | 1,592,078 | 5,725 | 46,570 | 1,644,373 |
| Additions | 10,526 | - | - | 10,526 |
| At 31 March 2024 | 1,602,604 | 5,725 | 46,570 | 1,654,899 |
| Depreciation and impairment | | | | |
| At 1 April 2023 | 186,282 | 5,725 | 21,705 | 213,712 |
| Depreciation charged in the year | 31,947 | - | 8,201 | 40,148 |
| At 31 March 2024 | 218,229 | 5,725 | 29,906 | 253,860 |
| Carrying amount | | | | |
| At 31 March 2024 | 1,384,375 | - | 16,664 | 1,401,039 |
| At 31 March 2023 | 1,405,796 | - | 24,865 | 1,430,661 |

12 Debtors

| | 2024 | 2023 |
|---|-----------|-----------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 966,000 | 1,004,036 |
| Amounts owed by fellow group undertakings | 5,984 | 3,548 |
| Other debtors | 18,874 | 59,708 |
| Prepayments and accrued income | 32,893 | 34,607 |
| | 1,023,751 | 1,101,899 |

13 Creditors: amounts falling due within one year

| | Notes | 2024 | 2023 |
|---|-------|---------|---------|
| | | £ | £ |
| Bank loans | 15 | 17,962 | 17,550 |
| Other taxation and social security | | 98,736 | 96,848 |
| Trade creditors | | 107,969 | 23,375 |
| Amounts owed to fellow group undertakings | | 12,830 | 23,120 |
| Other creditors | | 27,114 | 19,801 |
| Accruals and deferred income | | 109,855 | 137,743 |
| | | 374,466 | 318,437 |

AUTISM INITIATIVES NORTHERN IRELAND

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

14 Creditors: amounts falling due after more than one year

| | Notes | 2024 £ | 2023 £ |
|------------|-------|-----------|-----------|
| Bank loans | 15 | 109,453 | 126,594 |

15 Loans and overdrafts

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Bank loans | 127,415 | 144,144 |
| Payable within one year | 17,962 | 17,550 |
| Payable after one year | 109,453 | 126,594 |
| Amounts included above which fall due after five years: | | |
| Payable by instalments | - | 52,178 |

The two long-term loans are secured by a first and only legal mortgages over property situated at 58 Edenvale, Armagh, BT60 1JF and 56 Kingsway Drive Portadown.

16 Retirement benefit schemes

| Defined contribution schemes | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Charge to profit or loss in respect of defined contribution schemes | 106,832 | 95,651 |

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.

AUTISM INITIATIVES NORTHERN IRELAND

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

17 Restricted funds

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

| | Movement in funds | | | Movement in funds | | | |
|-------------------------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|-----------------------------|
| | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 1 April 2023 | Incoming resources | Resources expended | Balance at 31 March 2024 |
| | £ | £ | £ | £ | £ | £ | £ |
| N.I Housing Executive | - | 819,633 | (819,633) | - | 872,439 | (872,439) | - |
| Private donations | 12,649 | - | - | 12,649 | - | - | 12,649 |
| Newry Mourne and Down Council | - | 1,957 | (1,957) | - | - | - | - |
| | <u>12,649</u> | <u>821,590</u> | <u>(821,590)</u> | <u>12,649</u> | <u>872,439</u> | <u>(872,439)</u> | <u>12,649</u> |

Northern Ireland Housing Executive - our Supporting People services operated at a deficit of £464,293 (2023: £467,064) for the year ended 31st March 2024. The excess of expenditure was funded through the charity's unrestricted reserves.

The grant received from Newry Mourne and Down Council was for the purchase of sensory equipment

18 Unrestricted funds

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

| | At 1 April 2023 | Incoming resources | Resources expended | Transfers | At 31 March 2024 |
|---------------------------------------|--------------------|-----------------------|-----------------------|----------------|---------------------|
| | £ | £ | £ | £ | £ |
| ICT Fund | 60,000 | - | (11,915) | (23,085) | 25,000 |
| Capital Fund - Service Development | 375,000 | - | - | 125,000 | 500,000 |
| Capital Fund - Head Office | 500,000 | - | - | (500,000) | - |
| Reinstatement Fund | 50,000 | - | - | (25,000) | 25,000 |
| Walk for Autism Donations | 13,590 | - | (1,941) | - | 11,649 |
| Capital fund - Belfast Daycare | - | - | - | 150,000 | 150,000 |
| General funds | <u>3,277,649</u> | <u>7,271,950</u> | <u>(7,234,100)</u> | <u>273,085</u> | <u>3,588,584</u> |
| | <u>4,276,239</u> | <u>7,271,950</u> | <u>(7,247,956)</u> | <u>-</u> | <u>4,300,233</u> |

AUTISM INITIATIVES NORTHERN IRELAND

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

18 Unrestricted funds

(Continued)

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
|---------------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| ICT Fund | 50,000 | - | - | 10,000 | 60,000 |
| Capital Fund - Service Development | 350,000 | - | - | 25,000 | 375,000 |
| Capital Fund - Head Office | 400,000 | - | - | 100,000 | 500,000 |
| Reinstatement Fund | 40,000 | - | - | 10,000 | 50,000 |
| Motor Vehicles | 25,000 | - | - | (25,000) | - |
| Covid Fund | 70,000 | - | (28,731) | (41,269) | - |
| Walk for Autism Donations | 10,450 | - | (18,522) | 21,662 | 13,590 |
| General funds | 2,905,226 | 7,189,495 | (6,716,679) | (100,393) | 3,277,649 |
| | <u>3,850,676</u> | <u>7,189,495</u> | <u>(6,763,932)</u> | <u>-</u> | <u>4,276,239</u> |

ICT Fund- £25,000 has been ringfenced for the upgrade of ICT Infrastructure to include implementation of new Finance System, HR Onboarding System and other required IT purchases.

Capital Fund - Service Development - This capital fund is for the development of two new Supported Living Services.

Capital Fund - Head Office - this capital fund was for the relocation and fit out of the Head Office. At present there are no plans to relocate head office and therefore this designation has been removed.

Reinstatement Fund - this designated fund reflects the estimated costs associated with returning current leased buildings to their former state at the end of the lease term

Motor Vehicles - the designated capital fund of £25,000 was ring fenced for the replacement of motor vehicles

Covid Fund - the designated Covid 19 Fund of £700,000 had been ring fenced for future Covid responses in line with Group policy.

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

Walk for Autism Donations - a designated fund in respect of unspent Walk for Autism donations received from the Autism Initiatives Group at year end.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Designated funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2024 are represented by: | | | | | | | | |
| Tangible assets | 1,401,039 | - | - | 1,401,039 | 1,430,661 | - | - | 1,430,661 |
| Current assets/(liabilities) | 2,296,998 | 711,649 | 12,649 | 3,021,296 | 1,973,582 | 998,590 | 12,649 | 2,984,821 |
| Long term liabilities | (109,453) | - | - | (109,453) | (126,594) | - | - | (126,594) |
| | <u>3,588,584</u> | <u>711,649</u> | <u>12,649</u> | <u>4,312,882</u> | <u>3,277,649</u> | <u>998,590</u> | <u>12,649</u> | <u>4,288,888</u> |

AUTISM INITIATIVES NORTHERN IRELAND

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

20 Operating lease commitments

Lessee

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

| | 2024 £ | 2023 £ |
|----------------------------|---------------|---------------|
| Within one year | 22,937 | 23,597 |
| Between two and five years | 7,529 | 17,639 |
| | <u>30,466</u> | <u>41,236</u> |

21 Contingent asset

A contingent asset exists relating to a property known as "French Cottage". The asset is currently occupied by a life tenant but will transfer to the charity at an unspecified future date.

22 Related party transactions

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

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

23 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 Northern Ireland.

| 24 Cash generated from operations | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Surplus for the year | 23,994 | 425,563 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 40,148 | 44,016 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 78,148 | (329,096) |
| Increase/(decrease) in creditors | 55,617 | (12,569) |
| Cash generated from operations | <u>197,907</u> | <u>127,914</u> |

AUTISM INITIATIVES NORTHERN IRELAND

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

25 Analysis of changes in net funds

| | At 1 April 2023 £ | Cash flows £ | At 31 March 2024 £ |
|--|----------------------|-----------------|-----------------------|
| Cash at bank and in hand | 2,201,359 | 170,652 | 2,372,011 |
| Loans falling due within one year | (17,550) | (412) | (17,962) |
| Loans falling due after more than one year | (126,594) | 17,141 | (109,453) |
| | <u>2,057,215</u> | <u>187,381</u> | <u>2,244,596</u> |