

Tio Associates

Northern Ireland · Charity number 107899

Details

Known as	Tio
Status	Received
Company number	646108
Registered	2021-02-15
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	5 Woodfall Manor Hillsborough BT26 6Lz BT26 6LZ
Phone	02891826862
Email	hello@tioassociates.org
Website	www.tioassociates.org

Activities

Purposes: 2.1 The Trust is established for charitable purposes only, specifically: The advancement of religion (specifically the Christian Faith), The advancement of education The advancement of citizenship or community development The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity The relief of those in need, by reason of youth, age, ill- health, disability, financial hardship or other disadvantage 2.2 Such purposes must be carried out exclusively in a manner that is beneficial to the public and is recognised by the law of Northern Ireland as being charitable. 2.3 The Trust shall participate only in initiatives that are reasonably conducive to the realisation of the above mentioned purpose, such initiatives including (but not limited to: (i) The communication of Christian perspectives on disability with a focus on intellectual disability (ii) Raising awareness, teaching, training and advocacy

What the charity does: The advancement of education, The advancement of religion, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Disability, Education/training, Human rights/equality, Religious activities, Research/evaluation

Who the charity helps: Adult training, Learning disabilities, Parents, Physical disabilities, Sensory disabilities

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£42,338	£44,958	£0	2

Trustees

Name	Role	Appointed
Jennifer Bullock		
Mervyn Bothwell		

Tio Associates

Northern Ireland - Charity number 107899

Accounts

Charity registration number NIC107899 (Northern Ireland)

Company registration number NI646108

TIŌ ASSOCIATES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2024

TIŌ ASSOCIATES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J M Bothwell J M Bullock
Charity number (Northern Ireland)	NIC107899
Company number	NI646108
Registered office	6 Annadale Avenue Belfast BT7 3JH
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
Bankers	Santander Customer Service Centre Bootle Merseyside Liverpool L30 4GB

TIŌ ASSOCIATES

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TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE PERIOD ENDED 30 NOVEMBER 2024

The trustees present their annual report and financial statements for the period ended 30 November 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 Charities Act (NI) 2008 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

a. Policies and objectives

Tio Associates is a pioneer network of professionals, who provide and promote Christian perspectives on intellectual disabilities using theology and ministry. Through the mediums of teaching and training Tio aims to inspire, equip and accelerate change in churches, faith communities and wider society. Important advances in educational and social inclusion for people with intellectual disabilities have taken place over the past decade, with greater advocacy for change, yet significant areas of marginalisation are still to be substantially addressed.

b. Activities undertaken to achieve objectives

The aim is to provide teaching, training and consultancy on intellectual disability and spirituality by making available the expertise and experience of the staff and Associates. Activities include designing and delivering courses for groups and faith communities, contributing to larger festivals, writing and broadcasting.

c. Main activities undertaken to further the company's purposes for the public benefit

Tio is working to bring about change in three key areas:

1. The spiritual development of people with intellectual disabilities.
2. The role of the church in promoting the value and contribution of people with intellectual disabilities (and their families) by modelling appropriate inclusion.
3. The vision is to see a world valuing the personal and spiritual contributions of people with intellectual disabilities. The trustees have had regard to Charity Commission Northern Ireland's guidance on public benefit.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

a. Review of activities

Activities included teaching & training, disability audits of/with churches, attendance at events, radio interview, presentations, retreat, accessible worship service, teaching, a Parent Support Group, a Ministry Support Group and a ministry group for people with intellectual disabilities.

Aims for 2024-25 include the design/delivery of further online and in person teaching and training, partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and the greater use of the Associate team.

Financial review

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

Going concern

The Trustees hope regarding a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future however are cognisant of financial limitations of a small charity. They, therefore, continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Unrestricted income which have not been designated for a particular purpose, should be maintained at a level to ensure that in the event of a significant drop in funding, will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised or other options sought.

Structure, governance and management

a. Constitution

Tio Associates is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/05/2017.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The current organisational structure is a Board (comprising 3 members), an Executive Director (part-time, paid), an Assistant (part-time, paid) and a group of Associates (voluntary). Strategic decisions are taken by the Board and the day-to-day decisions taken by the Executive Director and Assistant, in consultation with, and accountable to, the Board.

d. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and would want to see greater income realised to ensure that the organisation is on a firm financial footing.

Plans for future periods

Plans include the design and delivery of online and in person teaching and training, partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.

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

J M Bothwell

J M Bullock

G Wilson Deceased

(Deceased 18 September 2024)

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association

Organisational structure

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



J M Bothwell
Trustee

29 August 2025

TIŌ ASSOCIATES

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 30 NOVEMBER 2024

The trustees, who are also the directors of TIŌ ASSOCIATES 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 period which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TIŌ ASSOCIATES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIŌ ASSOCIATES

I report on the financial statements of the trust for the period ended 30 November 2024, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Charity's financial statements carried out under the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan R Bethel FCA
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 29 August 2025

TIŌ ASSOCIATES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 NOVEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	40,915	-	40,915	33,200	-	33,200
Charitable activities	4	1,423	-	1,423	1,003	-	1,003
Total income		42,338	-	42,338	34,203	-	34,203
Expenditure on:							
Charitable activities	5	44,598	-	44,598	32,241	-	32,241
Total expenditure		44,598	-	44,598	32,241	-	32,241
Net income/(expenditure) and movement in funds		(2,260)	-	(2,260)	1,962	-	1,962
Reconciliation of funds:							
Fund balances at 1 June 2023		5,984	2,646	8,630	4,022	2,646	6,668
Fund balances at 30 November 2024		3,724	2,646	6,370	5,984	2,646	8,630

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

TIŌ ASSOCIATES

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	608		1,546	
Cash at bank and in hand		10,812		10,074	
		<u>11,420</u>		<u>11,620</u>	
Creditors: amounts falling due within one year	12	<u>(5,050)</u>		<u>(2,990)</u>	
Net current assets			<u>6,370</u>		<u>8,630</u>
Income funds					
Restricted funds	14		2,646		2,646
Unrestricted funds			3,724		5,984
			<u>6,370</u>		<u>8,630</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 November 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

TIŌ ASSOCIATES

BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 August 2025



J M Bothwell
Trustee

Company registration number NI646108

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Tio Associates is a private limited company by guarantee without share capital use of 'Limited' exemption. The company is incorporated in Northern Ireland and has the company number NI646108. The registered office address is 6 Annadale Avenue, Belfast, BT7 3JH and principal place of business is 76 Kesh Road, Lisburn, BT27 5RR. The principal activity of the company is to provide and promote Christian perspectives on intellectual disabilities.

1.1 Reporting period

The financial statements were prepared for an 18 month period to November 2024 in line with the year end extension on Companies House. The previous year comparative figures were for a 12 month period to May 2023.

1.2 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

1.4 Charitable funds

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

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.5 Income

Income is recognised when the trust 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 trust 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.

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust 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.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 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.

1.8 Financial instruments

The trust 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 trust's balance sheet when the trust 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.

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.

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.9 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 trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the trust'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
	2024	2023
	£	£
Donations and gifts	40,915	33,200
	<u> </u>	<u> </u>
Other		

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from charitable activities		
Events and conference	1,423	1,003
	<u> </u>	<u> </u>

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

5 Expenditure on charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Direct costs		
Staff costs	1,491	117
Telephone	60	120
Facilitation	-	199
Insurance	940	431
Computer Costs	521	281
General Expenses	770	394
	<u>3,782</u>	<u>1,542</u>
Share of support and governance costs (see note 6)		
Support	36,754	25,865
Governance	4,062	4,834
	<u>44,598</u>	<u>32,241</u>
	<u><u>44,598</u></u>	<u><u>32,241</u></u>
Analysis by fund		
Unrestricted funds	44,598	32,241
	<u><u>44,598</u></u>	<u><u>32,241</u></u>

6 Support costs allocated to activities

	2024 £	2023 £
Staff costs	36,754	25,865
Governance costs	4,062	4,834
	<u>40,816</u>	<u>30,699</u>
	<u><u>40,816</u></u>	<u><u>30,699</u></u>
Analysed between:		
Charitable activities	40,816	30,699
	<u><u>40,816</u></u>	<u><u>30,699</u></u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800
	<u><u>1,800</u></u>	<u><u>1,800</u></u>

8 Trustees

During the year ended 31 May 2024, telephone expenses totaling £60 were reimbursed to 1 Trustee (2023 - £120 to 1 Trustee).

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

9 Employees

The average monthly number of employees during the period was:

	2024 Number	2023 Number
Trustees	2	3
Employees	2	2
Total	<u>4</u>	<u>5</u>

Employment costs

	2024 £	2023 £
Wages and salaries	36,754	25,865
Other pension costs	1,491	117
	<u>38,245</u>	<u>25,982</u>

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 with 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.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	608	1,546
	<u>608</u>	<u>1,546</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	49	312
Accruals and deferred income	5,001	2,678
	<u>5,050</u>	<u>2,990</u>

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,491	117
	<u>1,491</u>	<u>117</u>

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

13 Retirement benefit schemes

(Continued)

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

14 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.

	At 1 June 2023	At 30 November 2024
	£	£
	2,646	2,646
	<u>2,646</u>	<u>2,646</u>
Previous year:	At 1 June 2022	At 31 May 2023
	£	£
	2,646	2,646
	<u>2,646</u>	<u>2,646</u>

15 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 June 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	5,984	42,338	(44,598)	3,724
	<u>5,984</u>	<u>42,338</u>	<u>(44,598)</u>	<u>3,724</u>
Previous year:	At 1 June 2022	Incoming resources	Resources expended	At 31 May 2023
	£	£	£	£
General funds	4,022	34,203	(32,241)	5,984
	<u>4,022</u>	<u>34,203</u>	<u>(32,241)</u>	<u>5,984</u>

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Current assets/(liabilities)	3,724	2,646	6,370
	<u>3,724</u>	<u>2,646</u>	<u>6,370</u>
	<u><u>3,724</u></u>	<u><u>2,646</u></u>	<u><u>6,370</u></u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 May 2023:			
Current assets/(liabilities)	5,984	2,646	8,630
	<u>5,984</u>	<u>2,646</u>	<u>8,630</u>
	<u><u>5,984</u></u>	<u><u>2,646</u></u>	<u><u>8,630</u></u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - 2024).

Tio Associates

Northern Ireland - Charity number 107899

Accounts

Charity registration number NIC107899

Company registration number NI646108 (Northern Ireland)

TIŌ ASSOCIATES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

TIŌ ASSOCIATES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J M Bothwell J M Bullock G Wilson
Charity number	NIC107899
Company number	NI646108
Registered office	6 Annadale Avenue Belfast BT7 3JH
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
Bankers	Santander Customer Service Centre Bootle Merseyside Liverpool L30 4GB

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TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

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 Charities Act (NI) 2008 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

a. Policies and objectives

Tio Associates is a pioneer network of professionals, who provide and promote Christian perspectives on intellectual disabilities using theology, story and the arts. Through the mediums of teaching, training and performance, Tio aims to inspire, equip and accelerate change in churches, faith communities and wider society. Important advances in educational and social inclusion for people with intellectual disabilities have taken place over the past decade, with greater advocacy for change, yet significant areas of marginalisation are still to be substantially addressed.

b. Activities undertaken to achieve objectives

Our aim is to provide teaching, training and consultancy on intellectual disability and spirituality by making available the expertise and experience of our Associates. Our main activities are designing and delivering courses for groups and faith communities, contributing to larger festivals, writing and broadcasting.

c. Main activities undertaken to further the company's purposes for the public benefit

Tio is working to bring about change in three key areas:

1. The spiritual development of people with intellectual disabilities.
 2. The role of the church in promoting the value and contribution of people with intellectual disabilities (and their families) by modelling appropriate inclusion.
 3. The lack of a strong theological voice on intellectual disability across society.
- Our vision is to see a world valuing the personal and spiritual contributions of people with intellectual disabilities. The trustees have had regard to Charity Commission Northern Ireland's guidance on public benefit.

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

Achievements and performance

a. Review of activities

We have continued to develop our communications strategy seeking to extend our social media presence and to design and deliver online learning appropriate to the changing landscape in church and society.

We were also able to contribute some video content to some of the Conferences that we would have normally attended but which went ahead on-line rather than an in-person event. The "Following God Together" group used video technology to meet during the lockdown restriction and when appropriate meet outside on a few occasions.

Current plans for 2023-24 include the design and delivery of further online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.

Financial review

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Unrestricted reserves which have not been designated for a particular purpose, should be maintained at a level to ensure that in the event of a significant drop in funding, will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

a. Constitution

Tio Associates is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/05/2017.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The current organisational structure is a Board (comprising 4 members), an Executive Director (part-time, paid), an Assistant (part-time, paid), a Development Group (voluntary) and 10 Associates (voluntary). Strategic decisions are taken by the Board and the day-to-day decisions taken by the Executive Director and Assistant, in consultation with the Development Group, and accountable to the Board. Mid-year the position of Executive Director changed with the retirement of Dr Ian Dickson. He was replaced by Dr Jill Harshaw who has been involved with Tio from the beginning.

d. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Current plans for 2022-23 include the design and delivery of online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.

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:

J M Bothwell

J M Bullock

G Wilson

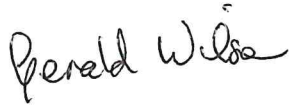
The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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

G Wilson
Trustee



26 February 2024

TIŌ ASSOCIATES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2023

The trustees, who are also the directors of TIŌ ASSOCIATES 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 trust 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TIŌ ASSOCIATES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIŌ ASSOCIATES

I report to the trustees on my examination of the financial statements of TIŌ ASSOCIATES (the trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Charity's financial statements carried out under the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan R Bethel FCA

Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 26 February 2024

TIŌ ASSOCIATES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	33,200	-	33,200	36,256	-	36,256
Charitable activities	4	1,003	-	1,003	2,125	-	2,125
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		34,203	-	34,203	38,381	-	38,381
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>							
Charitable activities	5	32,241	-	32,241	31,243	-	31,243
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		1,962	-	1,962	7,138	-	7,138
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 June 2022		4,022	2,646	6,668	(3,116)	2,646	(470)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 May 2023		5,984	2,646	8,630	4,022	2,646	6,668
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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.

TIŌ ASSOCIATES

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	1,546		1,453	
Cash at bank and in hand		10,074		7,460	
		<u>11,620</u>		<u>8,913</u>	
Creditors: amounts falling due within one year	11	(2,990)		(2,245)	
Net current assets			8,630		6,668
			<u>8,630</u>		<u>6,668</u>
Income funds					
Restricted funds			2,646		2,646
Unrestricted funds			5,984		4,022
			<u>8,630</u>		<u>6,668</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

TIŌ ASSOCIATES

BALANCE SHEET (CONTINUED)

AS AT 31 MAY 2023

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 February 2024

G Wilson
Trustee



Company registration number NI646108

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Tio Associates is a private limited company by guarantee without share capital use of 'Limited' exemption. The company is incorporated in Northern Ireland and has the company number NI646108. The registered office address is 6 Annadale Avenue, Belfast, BT7 3JH and principal place of business is 76 Kesh Road, Lisburn, BT27 5RR. The principal activity of the company is to provide and promote Christian perspectives on intellectual disabilities.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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 trust 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.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust 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 trust 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 trust 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.

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 Financial instruments

The trust 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 trust's balance sheet when the trust 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.

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 trust's contractual obligations expire or are discharged or cancelled.

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies (Continued)

1.8 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 trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the trust'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
	2023	2022
	£	£
Donations and gifts	33,200	36,256
	<u> </u>	<u> </u>
Other		

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Events and conference	1,003	2,125
	<u> </u>	<u> </u>

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	117	-
Website	-	924
Telephone	120	183
Facilitation	199	-
Insurance	431	424
Computer Costs	281	224
General Expenses	394	367
Exchange Difference	-	20
	<u>1,542</u>	<u>2,142</u>
Share of support costs (see note 6)	25,865	24,155
Share of governance costs (see note 6)	4,834	4,946
	<u>32,241</u>	<u>31,243</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	25,865	-	25,865	24,155	-	24,155
Legal and professional	-	3,052	3,052	-	3,326	3,326
Accountancy Fees	-	1,782	1,782	-	1,620	1,620
	<u>25,865</u>	<u>4,834</u>	<u>30,699</u>	<u>24,155</u>	<u>4,946</u>	<u>29,101</u>
Analysed between Charitable activities	<u>25,865</u>	<u>4,834</u>	<u>30,699</u>	<u>24,155</u>	<u>4,946</u>	<u>29,101</u>

Governance costs includes payments to the auditors of £1,782 (2022- £1,620) for audit fees.

7 Trustees

During the year ended 31 May 2023, telephone expenses totaling £120 were reimbursed to 1 Trustee (2022 - £132 to 1 Trustee).

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Trustees	3	3
Employees	2	2
	<u> </u>	<u> </u>
Total	5	5
	<u> </u>	<u> </u>

Employment costs	2023 £	2022 £
Wages and salaries	25,865	24,155
Other pension costs	117	-
	<u> </u>	<u> </u>
	25,982	24,155
	<u> </u>	<u> </u>

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

9 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.

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	1,546	1,453
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	312	-
Accruals and deferred income	2,678	2,245
	<u> </u>	<u> </u>
	2,990	2,245
	<u> </u>	<u> </u>

TIŌ ASSOCIATES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:					
Current assets/(liabilities)	5,984	2,646	8,630	4,022	6,668
	<u>5,984</u>	<u>2,646</u>	<u>8,630</u>	<u>4,022</u>	<u>6,668</u>
	<u><u>5,984</u></u>	<u><u>2,646</u></u>	<u><u>8,630</u></u>	<u><u>4,022</u></u>	<u><u>6,668</u></u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - 2023).

Tio Associates

Northern Ireland - Charity number 107899

Annual report

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

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 Charities Act (NI) 2008 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

a. Policies and objectives

Tio Associates is a pioneer network of professionals, who provide and promote Christian perspectives on intellectual disabilities using theology, story and the arts. Through the mediums of teaching, training and performance, Tio aims to inspire, equip and accelerate change in churches, faith communities and wider society. Important advances in educational and social inclusion for people with intellectual disabilities have taken place over the past decade, with greater advocacy for change, yet significant areas of marginalisation are still to be substantially addressed.

b. Activities undertaken to achieve objectives

Our aim is to provide teaching, training and consultancy on intellectual disability and spirituality by making available the expertise and experience of our Associates. Our main activities are designing and delivering courses for groups and faith communities, contributing to larger festivals, writing and broadcasting.

c. Main activities undertaken to further the company's purposes for the public benefit

Tio is working to bring about change in three key areas:

1. The spiritual development of people with intellectual disabilities.
 2. The role of the church in promoting the value and contribution of people with intellectual disabilities (and their families) by modelling appropriate inclusion.
 3. The lack of a strong theological voice on intellectual disability across society.
- Our vision is to see a world valuing the personal and spiritual contributions of people with intellectual disabilities. The trustees have had regard to Charity Commission Northern Ireland's guidance on public benefit.

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

Achievements and performance

a. Review of activities

We have continued to develop our communications strategy seeking to extend our social media presence and to design and deliver online learning appropriate to the changing landscape in church and society.

We were also able to contribute some video content to some of the Conferences that we would have normally attended but which went ahead on-line rather than an in-person event. The "Following God Together" group used video technology to meet during the lockdown restriction and when appropriate meet outside on a few occasions.

Current plans for 2023-24 include the design and delivery of further online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.

Financial review

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Unrestricted reserves which have not been designated for a particular purpose, should be maintained at a level to ensure that in the event of a significant drop in funding, will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

a. Constitution

Tio Associates is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/05/2017.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The current organisational structure is a Board (comprising 4 members), an Executive Director (part-time, paid), an Assistant (part-time, paid), a Development Group (voluntary) and 10 Associates (voluntary). Strategic decisions are taken by the Board and the day-to-day decisions taken by the Executive Director and Assistant, in consultation with the Development Group, and accountable to the Board. Mid-year the position of Executive Director changed with the retirement of Dr Ian Dickson. He was replaced by Dr Jill Harshaw who has been involved with Tio from the beginning.

d. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Current plans for 2022-23 include the design and delivery of online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.

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:

J M Bothwell

J M Bullock

G Wilson

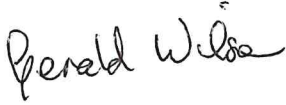
The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association

TIŌ ASSOCIATES

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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

G Wilson
Trustee



26 February 2024

Tio Associates

Northern Ireland - Charity number 107899

Annual return

TIÖ ASSOCIATES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIÖ ASSOCIATES

I report to the trustees on my examination of the financial statements of TIÖ ASSOCIATES (the trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Charity's financial statements carried out under the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan R Bethel FCA
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 26 February 2024

Tio Associates

Northern Ireland - Charity number 107899

Accounts

TIO ASSOCIATES
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	36,256	-	36,256	20,289
Charitable activities	5	2,125	-	2,125	875
Total income		38,381	-	38,381	21,164
Expenditure on:					
Charitable activities		31,243	-	31,243	29,287
Total expenditure		31,243	-	31,243	29,287
Net movement in funds		7,138	-	7,138	(8,123)
Reconciliation of funds:					
Total funds brought forward		(3,116)	2,646	(470)	7,653
Net movement in funds		7,138	-	7,138	(8,123)
Total funds carried forward		4,022	2,646	6,668	(470)

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

The notes on pages 10 to 19 form part of these financial statements.

TIO ASSOCIATES
(A company limited by guarantee)
REGISTERED NUMBER: NI646108

BALANCE SHEET
AS AT 31 MAY 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	1,453	-
Cash at bank and in hand		7,460	1,775
		<u>8,913</u>	<u>1,775</u>
Creditors: amounts falling due within one year	13	(2,245)	(2,245)
Net current assets / liabilities		<u>6,668</u>	<u>(470)</u>
Total assets less current liabilities		<u>6,668</u>	<u>(470)</u>
Total net assets		<u><u>6,668</u></u>	<u><u>(470)</u></u>
Charity funds			
Restricted funds		2,646	2,646
Unrestricted funds		4,022	(3,116)
Total funds		<u><u>6,668</u></u>	<u><u>(470)</u></u>

TIO ASSOCIATES
(A company limited by guarantee)
REGISTERED NUMBER: NI646108

BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2022


The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 February 2023 and signed on their behalf by:


.....

Gerald Wilson
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Tio Associates

Northern Ireland - Charity number 107899

Annual report

TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their annual report together with the financial statements of the company for the 1 June 2021 to 31 May 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Tio Associates is a pioneer network of professionals, who provide and promote Christian perspectives on intellectual disabilities using theology, story and the arts. Through the mediums of teaching, training and performance, Tio aims to inspire, equip and accelerate change in churches, faith communities and wider society.

Important advances in educational and social inclusion for people with intellectual disabilities have taken place over the past decade, with greater advocacy for change, yet significant areas of marginalisation are still to be substantially addressed.

b. Activities undertaken to achieve objectives

Our aim is to provide teaching, training and consultancy on intellectual disability and spirituality by making available the expertise and experience of our Associates. Our main activities are designing and delivering courses for groups and faith communities, contributing to larger festivals, writing and broadcasting.

c. Main activities undertaken to further the company's purposes for the public benefit

Tio is working to bring about change in three key areas:

1. The spiritual development of people with intellectual disabilities.
2. The role of the church in promoting the value and contribution of people with intellectual disabilities (and their families) by modelling appropriate inclusion.
3. The lack of a strong theological voice on intellectual disability across society.

Our vision is to see a world valuing the personal and spiritual contributions of people with intellectual disabilities.

The trustees have had regard to Charity Commission Northern Ireland's guidance on public benefit.

TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance

a. Review of activities

Due to the pandemic (Covid 19) the period of Lockdown allowed us to re-evaluate the delivery of our teaching and training. We have developed a fresh communications strategy to extend our social media presence and to design and deliver online learning appropriate to the changing landscape in church and society.

The first on-line course was provided to a group of people from various church backgrounds in Mauritius. They were grateful for the opportunity to explore how they can develop some support for families who have a member with an Intellectual Disability and to receive a biblical perspective on engaging with those who have an Intellectual Disability. We received very positive feedback, and this has encouraged us to offer further training opportunities on-line.

We were also able to contribute some video content to some of the Conferences that we would have normally attended but which went ahead as a limited on-line event. The "Following God Together" group used video technology to meet during the lockdown restriction.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Unrestricted reserves which have not been designated for a particular purpose, should be maintained at a level to ensure that in the event of a significant drop in funding, will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

a. Constitution

Tio Associates is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/05/2017.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The current organisational structure is a Board (comprising 4 members), an Executive Director (part-time, paid), an Assistant (part-time, paid), a Development Group (voluntary) and 10 Associates (voluntary). Strategic decisions are taken by the Board and the day-to-day decisions taken by the Executive Director and Assistant, in consultation with the Development Group, and accountable to the Board. Mid-year the position of Executive Director changed with the retirement of Dr Ian Dickson. He was replaced by Dr Jill Harshaw who has been involved with Tio from the beginning.

d. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Current plans for 2021-22 include the design and delivery of online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.



TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Statement of Trustees' responsibilities


The Trustees (who are also the directors of the company for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 February 2023 and signed on their behalf by:



Gerald Wilson
Trustee

Tio Associates

Northern Ireland - Charity number 107899

Annual return

TIO ASSOCIATES
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2022

Independent examiner's report to the Trustees of Tio Associates

I report on the financial statements of the company for the year ended 31 May 2022 which are set out on pages 7 to 19.

Respective responsibilities of charity Trustees and examiner

As the company's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as company trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

TIO ASSOCIATES
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Signed:

Dated: 27 February 2023

Jonathan Bethel FCA

Miscampbell & Co
Chartered Accountants
6 Annadale Avenue
Belfast
BT7 3JH