

Charity Registration No. 702632 (England and Wales)

Charity Registration No. SC040905 (Scotland)

Company Registration No. 02436777 (England and Wales)

AUTISM INITIATIVES (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

AUTISM INITIATIVES (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs R V Buttery Mr J McCarthy Mrs E V Slater Mr B E Williams Mrs C Owen Ms M Lambden Mrs E Heron	(Appointed 22 June 2020)
Secretary	Mr A Grainger	
Chief Executive	Mr A Grainger	
Charity number (England and Wales)	702632	
Charity number (Scotland)	SC040905	
Company number	02436777	
Principal address	Sefton House Bridle Road Petersfield House Bootle L30 4XR	
Registered office	Sefton House Bridle Road Petersfield House Bootle L30 4XR	
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL	
Website	www.autisminitiatives.org	

AUTISM INITIATIVES (UK)

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AUTISM INITIATIVES (UK)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

It is not easy to bring to mind an adjective which has not previously been used to describe the extraordinary year that we have experienced. It has been an exceptionally difficult time for people supported, the staff and management teams, and I have nothing but huge admiration for the resilience, planning and exceptional work that has kept everyone safe and allowed the Charity to remain open for business.

At the start of the pandemic, the operational team swiftly put in place a set of regularly reviewed objectives that focused our efforts on the areas that would make a difference, they were:

1. Reducing the risk of infection
2. Management of absence and planning support to continued absence
3. Managing our financial position
4. Staying well and staying engaged
5. Business as usual

The operations team rapidly went about reviewing and evolving systems and processes to adapt to the challenging situation, ensuring the safety of all our people. Alongside this, risks were continually reviewed, and services adapted to enable staff to work safely and services to remain open.

As we began to plan for increased staff absence the Charity determined that we did not want any employee to be disadvantaged by the impact of Coronavirus, whether through contracting it, or having to self-isolate. As a result of this thinking, we developed a Coronavirus Sickness Scheme, different from our usual sick pay scheme at a cost of £400,000 to the Charity.

As we reflect on the previous year I can say that Covid-19 hasn't stopped us and that the Charity has proved to be:

Resilient

- We have maintained business as
- New developments opened and secured because of our reputation
- We have been commended by regulatory bodies for our consistent management of Covid-19 across our services

Continuously thinking ahead and planning with a shared vision

- We have anticipated and planned on reasonable worst case scenarios, this has helped us be prepared and shaped our shared vision and priorities

Responsive, flexible, innovative and committed to the people we support and we learn quickly

- We have a flexible and responsive workforce, for example, how quickly staff adapted to effectively working from home
- We are a learning organisation – we have learned and pulled together

Resilient provider, we have been able to continue support in Resource Centres

- We have embraced new things, for example, increased use of IT and remote working
- We have adapted to remote recruitment, and evidenced how we are a Covid-19 safe organisation
- We have increased ownership of Health and Safety from service level to Trustees – improving the culture of Health and Safety
- We have supported high standards of infection control within the services – monitoring and distribution of PPE and testing kits

As ever Autism Initiatives has aimed to be a helpful provider, keen to support Local and Health Authorities to meet their obligations. Similarly, as part of strategic response to the challenges of the pandemic, we have evidenced good partnership working with stakeholders and families, being flexible and innovative has been at the heart of our response.

AUTISM INITIATIVES (UK)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

Throughout our response to the pandemic has been a focus on maintaining as much normality as possible for the beneficiaries, and that their quality of life is maintained. Staff teams have been so creative and enthusiastic in doing this and we have had thanks and praise for ensuring continuity of support for people. We have also received thanks from families where we have successfully supported sustained family contact, and where there have been difficulties for people supported and families we have worked together to find solutions to these.

The leadership team has set high standards which have driven the organisation, and they have remained calm and organised throughout, proving to be highly effective. The financial year and our open for business mantra have seen the organisation's income grow by 10.46%, a great achievement even considering the pandemic, and evidence of our good reputation.

The detailed level of communication and information provided by the leadership team for staff and people supported has been phenomenal, a fantastic example of this has been the creation of guidance for staff to support autistic people to successfully and comfortably receive their vaccinations with amazing outcomes. This guidance has been well received by our partner Aspect in Australia.

Finally, I would like to thank the leadership team, staff and beneficiaries for everything they have achieved this year and would add that the low infection and absence rates are a mark of the courage and passion of our staff for the beneficiaries of this charity and their ability to adapt and learn new ways of working.



Brian Williams

Chairman

Dated: 25 August 2021

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

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

The vision of the organisation is:

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

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

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

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

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

Referrals to its services come from a variety of sources, autistic people and their families sometimes self-refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education services. Further services are commissioned through local authority procurement processes.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Employment policies

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

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

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

In accordance with Autism Initiatives (UK) equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

England

The senior management team and the staff in all the services have worked tirelessly during the last year to keep people safe through the reduction of the risk of infection. The planning undertaken and the review of procedures to ensure service continuity and that the services were able to adapt to staff shortages has been an incredible achievement. The senior management team have also focussed on keeping staff teams engaged and supported during the last year, regular communications and messaging around priorities have helped people stay on track and were well received by staff teams.

During the last 6 months of the financial year, we have been working differently, focussing primarily on infection control and on engagement of our staff teams, while carefully monitoring our financial position. Our local Director team has held weekly meetings to ensure a clear and robust response to the most recent Government requirements and local authority updates and requirements. We ensured that we understood what was being asked and could apply this to the people we support and our services. At all times, our focus was on maintaining the best quality of life possible for the people we support.

The demands of Covid-19 have brought extra work for managers and teams in terms of infection control procedures, Covid-19 returns for the funding authorities and in support to staff and staff engagement, as well as thinking creatively to maintain quality of life for people supported. The managers and teams stepped up to this challenge of increased workload, and preformed incredibly well.

The senior team have not been visiting services during the pandemic, but have kept in touch using remote video calls and regular phone calls. The Head Office Departments have also changed how they have been working, providing more active support to the Area Managers and the teams and reducing demands of them. We have continued to have regular remote Area Manager and SMT meetings to maintain engagement, continued peer communication and mutual support, which have been appreciated. Within these meetings the Area Managers have reported many positives of this imposed different way of working with many commenting that they have enjoyed contact with the services on a daily basis, leading to better relationships with the teams and have enjoyed being able to focus more exclusively on people supported and the teams.

As a thank you to those team members and managers who put themselves and their families at risk in those very uncertain times at the beginning of the pandemic an award was paid to all frontline workers.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

We have also had thanks and praise from commissioners, social workers and funding authorities for our response to the Covid- 19 pandemic and ensuring continuity of support for people. In Sefton, Lancashire, Blackpool and Liverpool, it has been commented that we have achieved what other providers have not. For example maintaining a (different) service in our Resource Centres through careful understanding and management of infection control and continuing to consider how we may support new referrals, especially for people and families in crisis. We have also received thanks from families where we have successfully supported sustained family contact and where there have been difficulties for people supported and families we have worked together to find solutions to these.

- I have two things for you today. Number one is a big THANKYOU for the care X is receiving. Frequently, when I call her, I have chatted briefly with the staff on duty and spoken with some caring people. X appears as settled as one could hope for given her intellectual limits, and under the present circumstances of COVID-19. Adapting and staying constructively occupied are a challenge for all of us.
- Just want to say a massive thank you to yourself and your fab team for all you do and continue to do in these difficult times. I hope you and your families are safe and well and want you all to know that I clap each of you in this email for all your commitment to carrying on and supporting the family members we care about.

During the last months, we have supported teams to enable people we support to understand that there are changes to their routines and specifically to understand what is the same and what is different. Where people have had the ability to understand about infection control and coronavirus, we have planned carefully how this information is best given in a way that makes sense to individual people. Teams have reported that some people appeared more settled during the initial stages of lockdown, possibly with fewer perceived demands, and many have enjoyed doing new and different things (for example garden games, more cooking, creative activities).

We then entered a stage of 'same but different' which can be difficult for people with autistic thinking, where return to 'normal' activities outside the home was possible, but now with different social distancing and infection control rules. Teams made sure that people we support had a good understanding of what was required of them and in general, we have not seen the increase in anxiety levels that we may have anticipated.

During the last months, our autism practice nurse has contacted any service where a person supported is unwell to support the teams to know when or if to seek further medical advice and to know how to support return to good health. On a number of occasions our teams have been praised by medical professionals for our close monitoring and support to people who were unwell, particularly before the Covid-19 test was available.

Open for Business

We are pleased that we have maintained our reputation as a people focused helpful provider. Through careful planning we have been able to support most people to return to the Resource Centres where other providers have not, and we have also been able to accept some new referrals. Where a family and a person we support in the resource centre has had to self-isolate, we have supported with shopping where there was no one else to help, and we have ensured family contact has been well maintained where this is important to the people involved.

Our referrals for supported living services have increased quarter on quarter, and despite the pandemic, we have still opened a further eight supported living services, often working closely with health professionals to support the safe discharge of autistic people within mental health services into a community setting.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Education

Adapting to Covid-19

Peterhouse School has remained open throughout the Covid-19 pandemic, including the Easter holidays 2020, offering both face to face, remote education and blended learning depending on the needs and preferences of individual students and families. The school has offered a creative package of support to keep students engaged in learning including:

- Lessons delivered via Teams
- Google Drive
- Workbooks
- Work packs
- Play resources
- Sensory and OT equipment and activities
- Current online learning portals
- Educational websites
- Reading tasks
- Pre-recorded video or audio lessons
- Email
- Social Gaming
- sessions via Teams (personal tutorials)
- Weekly phone calls
- Visual support – e.g. timelines,
- Activities to develop independence e.g. dressing, household tasks etc.
- Physical activities – walking, cycling, PE challenges
- Practical and creative activities e.g. art, craft, cooking

The school responded to all Government and PHE guidance re Covid-19 safety including:

- Robust risk assessments
- Detailed Physical Distancing Policy
- Designated entrances/exits/teaching spaces
- Installation of 2 Portacabins to create additional space
- Installation of hand washing facilities outside each entrance
- Lateral flow testing set up for staff and students
- Vaccination offered to all staff
- Close liaison with PHE to manage any positive Covid cases

Students achieved the following awards: 2x Maths GCSE, 8x Duke of Edinburgh Bronze Award, 4x Duke of Edinburgh Silver Award, 12x ASDAN Towards Independence, 2x ASDAN Personal Progress Diploma, 2x ASDAN PSD, 1x ASDAN Employability, 8x English Functional Skills, 8x Maths Functional Skills, 3x ICT BTEC Level 1, 1x BTEC Art & Design Level 1, 8x Arts Award Bronze, 8x Arts Award Explore.

Of the 5 Yr14 planned transitions:

- 1 secured paid employment,
- 1 progressed onto Independent Specialist college provision,
- 1 progressed onto LEA Mainstream college provision,
- 1 remains at home pending ongoing Mediation/Tribunal appeal against cessation of EHC plan.
- 1 continues to receive LEA Careers support facilitated by school staff until Dec 20 to establish transition disrupted by Covid

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

New innovative initiatives or projects:

- School dog 'Paisley' has joined the team at school and is being trained to become an Educational Assistance Dog.
- Peterhouse has started a major review of the school curriculum, in liaison with Chris Quigley (a specialist consultant)
- Peterhouse has joined the 'Quality of Life' project, in liaison with NASS
- Pupils have taken part in the regional 'Dot Art' competition
- The school has introduced 'SchooliP', a software package which links school development planning, appraisal / performance management targets, CPD and lesson observations.
- The school has been part of research conducted by Dr Kate Silver (Deputy CEO, Autism Initiatives) "Enabling autistic pupils to contribute their own thoughts and knowledge to significant conversations"
- Achieved Green Flag status
- Accredited as a 'Sleep right' centre

Scotland

Although many other Organisations had to stop delivering services, we were able to continue due to the flexibility of our model and the way we responded and adapted to the restrictions.

We have supported over 200 autistic people in our Outreach services – equating to over 1,440 hours of support each week. We provide almost 10,000 hours of support, each week, to those who live within our Housing Support and Care at Home services. Our One Stop Shops (OSS) now have almost 4,000 people registered with them for services.

Some examples of the work undertaken during this period:

'Jane' was referred due to her poor mental health and she had tried to commit suicide a number of times previously. She was working in a supermarket, but had a meltdown during a shift and never went back - after this she was not able to leave the house due to her anxiety. We started to meet with her and we slowly started going out with her dog for walks. During this time we contacted Social Work and subsequently she was given a support package. She also applied for PIP with one of our other staff and was awarded it. This would not have been successful without the input from our team.

Jane became pregnant about 6-7 months ago with her partner. Although she was very happy about this, she was also terrified at the same time. We attended a number of multi-disciplinary meeting with a number of professionals in Jane's care team to make sure the pregnancy could go as smoothly as possible. Last month she and her partner decided to move back to England to be closer to her parent's home. She said if it was not for the support of AI she would not have been able to cope, she is now much more "*stable and confident*".

One Saturday morning, John woke to find his mother had died in her sleep. Having no immediate family, the first person he decided to call was the Team Leader of his Outreach service.

The Team Leader arranged to provide him with 24-hour support, bringing in resources from both our Housing and Outreach teams.

We reported our response to the Local Authority and also proposed a plan to support John, moving forward. The Council were astounded by our responsiveness and commitment and we were able to secure continued funding over this time.

We supported John to plan and organise a funeral giving him options in an autism specific way. We then supported him to manage day-to-day life without his mum and plan for the future – including budgeting, paying bills, maintain his property etc. Due to our responsiveness and our on-going support, John is able to remain in the house he has called home for the last 40 years.

As other areas of the organisation, our services in Scotland have had to adapt to the pressures of Covid 19 in delivering services.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

We recognise that some aspects of the Covid restrictions benefited autistic people – i.e. the decrease in social demands and expectations, however we also recognise the profound negative effect it had on some people – the constant changes in what one could and could not do, the worry of becoming ill, the fear of what would happen if they didn't comply with the new rules, the uncertainty of the future. It was, and still is, fundamental to our service delivery that we are responsive to the needs of the people we support.

Many of our groups were delivered on-line, and staff helped people to upload virtual platforms and use Skype and Teams to ensure they could still receive support and advice. This decreased the risk of loneliness, social isolation and mental illness. We reduced the numbers of people who could attend our basis, and ensured these were Covid safe environments. We carefully assessed need and continued to meet people for 1:1 meetings and support, ensuring that their essential service was not interrupted by the Pandemic.

National Post Diagnostic Support

The Scottish Government acknowledge that the level of post diagnostic support available in Scotland is often determined by one's post code. In order to start to address this imbalance they have funded ourselves, and other National Charities, and APOs to provide post diagnostic support. This is a pilot project which we think has been a great achievement and we hope that positive evaluations will result in on-going funding – we have had over 100 enquiries into our project and almost 40 people have completed it. Our offer to autistic adults across Scotland, who have received a diagnosis out with childhood, is a programme including eight on-line group sessions covering a variety of topics.

Prior to entry onto the group, participants are met with to go over expectations and to link with the best groups for them – e.g. women only, minority genders, older adults etc. In this way, we are giving everyone the best opportunity for success. At the end of the programme, our Co-ordinator will contact the person to look at what other support we can offer – or what is available in their area.

Learning and Development in AIUK

In order to reduce risk of infection, essential face to face training has been delivered remotely since the end of March. For this to be successful, we revised the content of the PBS day 1 training and the core week training, so that sessions were shorter and more accessible to remote learners. To support the changes to the core week, the Practice Team provided support to managers by meeting remotely with new starters to complete the practice sections of the induction. We developed a new infection control training for all managers, which included a refresher of previous learning, but also focussed on how managers can ensure 'buy in' from their teams and compliance with infection control procedures in their services.

We have had some technical problems with the delivery of some of the remote training, but IT have been supportive in resolving these. We have used recent infection control monies received to ensure that all services have more than one laptop to support remote training as well as family contact and eLearning. We intend to permanently continue some remote training.

Mandatory training includes induction, safeguarding, medication and Positive Behaviour Support to support delivery of safe services. All staff receive some mentoring in safeguarding on Day 1 of employment as part of the 'day 1 induction checklist'.

We have continued to drive compliance with mandatory training requirements and compliance remains good as in previous quarters. We expect that compliance can rarely be 100% because of the requirement for refresher training and new staff starting. Wherever compliance is below 80% we ensured we understand the reason for this and took action to increase it.

Peterhouse School has also over the year managed to hold a full programme of internal training as well as attend external training and conferences. One particular course, which has been developed in house, building on the research of Deputy CEO Dr Kate Silver is, 'enabling autistic pupils to contribute their own thoughts and knowledge to significant conversations', this has made a massive difference to many of the pupils at school.

Running the majority of training remotely has brought many benefits to the organisation, and with restrictions easing, we intend to continue to harness the benefits, whilst bringing some learning back into the classroom.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Section 172 Statement

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

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

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

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

In particular, the Trustees consider:

Impact on employees

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

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

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

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

Stakeholders

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

The wider community

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

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

Financial review

Total income in the year ended 31 March 2021 was £49.9m (2020: £45.2m), an increase of 10.4% (2020: 8.7%) on the previous year. The increase was mainly the result of new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

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

The Funding environment changed in many ways over the last year because of the Covid 19 pandemic. Initially some funders suspended their funding programmes while others decided not to take unsolicited applications or to change their focus to grassroots organisations. The fundraising Team successfully focused efforts on Government led Covid Funding in Scotland and a number of Local Authority led Covid Funding in England. When Charitable Trusts launched Covid specific funds, the fundraising team successfully applied for projects for services that were hit hardest by the challenges the pandemic posed.

Total resources expended in the year ended 31 March 2021 were £47.3m (2020: £46.6m). The prior years expenditure included a donation paid up to the parent charity, Autism Initiatives Group, of £2.0m. Excluding this donation, there was an increase in expenditure of £2.7m (2020: £4.5m (11.3%)) which is due to a combination of setup and running costs for services commencing during this and in the previous financial year and increases in wage and staff costs as a result of continuing legislative changes in minimum and living wage requirements.

At the year end net assets stood at £10.5m (2020: £7.9m).

The Charity continues to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition recent legislation in the areas of minimum wage levels and working time issues has resulted in increasing costs in the organisations key areas of wages and salaries. The Charity is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

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

The trustees also consider it important to be able to continue to advance the work of the Charity by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three and six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2021 this would equate to committing to build a level of free reserves in the long term of circa £16m.

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

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

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans. As at 31 March 2021 free reserves were £5.9m (2020 : £4.8m) 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.

Principal sources of funding

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

Investment policy

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

The Charity's investment objectives are to:

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Principal risks and uncertainties

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

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

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

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

Financial Risk

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

Operational Risk

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

Health and Safety

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

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

Business continuity plans exist for every major service area and these are reviewed regularly.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

In England:

- Continued development of all Resource Centres as part of the local community, providing flexible support to make the most of individual strengths and interest and need.
- Use of Resource centres as part of the Flexible Education offer.
- Services for new referrals for non-residential services to be considered flexibly, including outreach type support (shared and single person), use of Resource Centres and the personal budget models.
- Develop use of volunteers in the Resource Centres.
- Further development of our Flexible Education service through further integration of the work of OSSME and Peterhouse.
- Ensure all departments are ISF ready.
- Review of the personal budget model for the Resource Centres and young people.
- Plan development of our reputation as a provider who can support personal budgets and people experiencing control of their support.
- Work with local partners to understand the 'local plan' and local need to inform planning and implementation of innovative Housing projects
- Housing to be developed considering the current and future needs of people supported, i.e. focus on long term thinking at the planning stage.
- Development of collaboration with Housing partners who will design innovatively around the needs of autistic people to be supported and understand the importance of consultation with person.
- Ensure social responsibility and environmental responsibility in building planning and design.
- Support community green initiatives where possible and develop a green strategy owned by all Departments.

In Education:

- To continue to work towards the major capital project of a new school building for 80 pupils and the development of services to education.
- To further develop our flexible education services to support young people who are experiencing barriers to school attendance.
- To maintain referral rates and to operate at full on roll capacity of 64.
- To fully implement new the Peterhouse School Curriculum.
- To achieve the Leading Parent Partnership Award.
- To continue to build on innovations from last year that have been disrupted by Covid.
- Development of play equipment for outdoor area.
- To further implement the research by Dr Kate Silver, to further develop contemporary autism practice across school.
- To build on the action research project on how technology can improve literacy.
- To further develop links with Meols Cop Youth Centre to support a youth club for both Peterhouse students and autistic young people in the local community.
- Upgrade and development of further IT facilities.
- Refurbishment of sensory room.

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

In Scotland:

- Older people's service - a cluster model for 14 people. We recognise that there is an unmet need for specialist housing for autistic people as they move into old age – where the physical environment caters for sensory and mobility changes.
- We have an ambitious development plan involving the building of several new cluster model services within Edinburgh and the surrounding area. These have been severely interrupted due to the Covid pandemic, which saw construction ceasing within Scotland.
- Tayside NHS area. Following a successful funding bid to the Self-Management Fund, we will be developing our OSS service into Tayside. This will involve having a presence in the area for 1:1 support and delivering some groups. We will also be able to offer Tayside residents access to our range of group supports - in-person and virtual.
- Moray – we have received funding through the DHSS and have employed an Employability Co-ordinator to cover Moray. This is an exciting new addition to our Highland OSS services.

OSSME – Outreach and Support Service to Mainstream Education

- Begin working with AI recourse centres to offer bespoke packages – not started yet due to COVID-19.
- Maintain and develop the programmes that prove effective in schools.
- Begin to develop packages for parents that schools buy into - Maintained
- New practices developed during COVID-19 to continue – Virtual/physical training, Virtual/physical contact with staff, parents and young people.
- Continue to advertise OSSME service

Isle of Man

- To identify further properties which could be used as additional residential and supported living services on the Island. Our ambition being to open one or possibly two further Adult Residential homes within the next 12 months
- Following a review of the available space at Nunnery Howe, we are committed to inject funds to create two new areas for use by staff and service users which will enable the opportunity to provide an even greater number of activities at the centre.
- A new Polly tunnel cover has been purchased to replace the one lost in the storms that hit the island over the Christmas period and arrangements are in place to have it up and running again soon and producing fruit and vegetables for use in our own services.
- Our ambition is to continue to maintain a strong presence on the island by the use of good media stories and our attendance at public events.

Structure, governance and management

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

Trustees

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

Mrs R V Buttery

Mr J McCarthy

Mrs E V Slater

Mr B E Williams

Mrs C Owen

Ms M Lambden

Mrs E Heron

(Appointed 22 June 2020)

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

Risk Management

The trustees have a risk management strategy that comprises of:

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

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

Business Planning

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

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and Autism Initiatives (UK)'s resources and lays out the key issues and objectives for the period 2018 to 2021.

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

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

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

AUTISM INITIATIVES (UK)

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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.

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

Auditor

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

Disclosure of information to auditor

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

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



Mr B E Williams

Trustee

Dated: 25 August 2021

AUTISM INITIATIVES (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AUTISM INITIATIVES (UK)

Opinion

We have audited the financial statements of Autism Initiatives (UK) (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM INITIATIVES (UK)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

Capability of the audit in detecting irregularities, including fraud

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

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM INITIATIVES (UK)

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

25 August 2021

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	766,974	672,470	1,439,444	224,021	455,554	679,575
Charitable activities	4	44,920,390	3,549,608	48,469,998	41,101,386	3,358,857	44,460,243
Investments	5	4,648	-	4,648	18,555	-	18,555
Other income	6	9,023	-	9,023	5,170	-	5,170
Total income		45,701,035	4,222,078	49,923,113	41,349,132	3,814,411	45,163,543
<u>Expenditure on:</u>							
Raising funds	7	23,235	-	23,235	4,082	-	4,082
Charitable activities	8	43,370,582	3,911,635	47,282,217	41,063,174	3,571,616	44,634,790
Net income for the year before donation		2,307,218	310,443	2,617,661	281,876	242,795	524,671
Donation to parent charity		-	-	-	2,000,000	-	2,000,000
Total resources expended		43,393,817	3,911,635	47,305,452	43,067,256	3,571,616	46,638,872
Net incoming/ (outgoing) resources before transfers		2,307,218	310,443	2,617,661	(1,718,124)	242,795	(1,475,329)
Gross transfers between funds		14,203	(14,203)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,321,421	296,240	2,617,661	(1,718,124)	242,795	(1,475,329)
Fund balances at 1 April 2020		6,330,469	1,588,088	7,918,557	8,048,593	1,345,293	9,393,886
Fund balances at 31 March 2021		8,651,890	1,884,328	10,536,218	6,330,469	1,588,088	7,918,557

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

All income and expenditure derive from continuing activities.

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

AUTISM INITIATIVES (UK)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		894,411		914,042
Investments	14		1		1
			<hr/>		<hr/>
			894,412		914,043
Current assets					
Debtors	15	3,249,755		4,503,696	
Cash at bank and in hand		10,527,934		5,821,979	
		<hr/>		<hr/>	
		13,777,689		10,325,675	
Creditors: amounts falling due within one year	16	(4,135,883)		(3,321,161)	
		<hr/>		<hr/>	
Net current assets			9,641,806		7,004,514
			<hr/>		<hr/>
Total assets less current liabilities			10,536,218		7,918,557
			<hr/> <hr/>		<hr/> <hr/>
Income funds					
Restricted funds	18		1,884,328		1,588,088
<u>Unrestricted funds</u>					
Designated funds	19	1,907,000		657,000	
General unrestricted funds		6,744,890		5,673,469	
		<hr/>		<hr/>	
			8,651,890		6,330,469
			<hr/>		<hr/>
			10,536,218		7,918,557
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 25 August 2021



Mr J McCarthy
Trustee



Mr B E Williams
Trustee

Company Registration No. 02436777

AUTISM INITIATIVES (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		4,783,055		(92,948)
Investing activities					
Purchase of tangible fixed assets		(87,461)		(47,000)	
Proceeds on disposal of tangible fixed assets		5,713		13,354	
Investment income received		4,648		18,555	
Net cash used in investing activities			(77,100)		(15,091)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			4,705,955		(108,039)
Cash and cash equivalents at beginning of year			5,821,979		5,930,018
Cash and cash equivalents at end of year			<u>10,527,934</u>		<u>5,821,979</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £k.

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

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

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

1.2 Going concern

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

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 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.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.

Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.

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

No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

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

The specific bases used are as follows:-

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

1.6 Tangible fixed assets

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

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

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

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	42,661	56,798	99,459	21,972	110,094	132,066
Grants	724,313	615,672	1,339,985	202,049	345,460	547,509
	<u>766,974</u>	<u>672,470</u>	<u>1,439,444</u>	<u>224,021</u>	<u>455,554</u>	<u>679,575</u>

Included within donations and gifts is an amount of £33,796 (2020:£Nil) received from Autism Initiatives Group, the parent charity.

Included within grants is Coronavirus Job Retention Scheme funding of £272,835 (2020: £Nil) and other Coronavirus funding of £247,335 (2020: £Nil)

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Education income	Client support income	Other	Total	Education income	Client support income	Other	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Income from charitable activities	5,421,811	43,047,387	800	48,469,998	5,103,962	39,355,363	918	44,460,243
Analysis by fund								
Unrestricted funds	4,581,845	40,337,745	800	44,920,390	4,296,689	36,803,779	918	41,101,386
Restricted funds	839,966	2,709,642	-	3,549,608	807,273	2,551,584	-	3,358,857
	5,421,811	43,047,387	800	48,469,998	5,103,962	39,355,363	918	44,460,243

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	4,648	18,555
	<u>4,648</u>	<u>18,555</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Training income	9,023	5,170
	<u>9,023</u>	<u>5,170</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	21,507	3,082
Support costs	1,728	1,000
	<u>23,235</u>	<u>4,082</u>
Fundraising and publicity	23,235	4,082
	<u>23,235</u>	<u>4,082</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Education services	Client support services	Other	Total 2021	Education services	Client support services	Other	Total 2020
	2021	2021	2021		2020	2020	2020	
	£	£	£	£	£	£	£	£
Staff costs	3,578,770	32,796,630	16,189	36,391,589	3,600,498	29,074,299	16,096	32,690,893
Depreciation and impairment	43,166	57,666	-	100,832	42,793	70,993	-	113,786
Other direct costs	750,266	7,283,259	2,232	8,035,757	817,438	7,147,273	771	7,965,482
	<u>4,372,202</u>	<u>40,137,555</u>	<u>18,421</u>	<u>44,528,178</u>	<u>4,460,729</u>	<u>36,292,565</u>	<u>16,867</u>	<u>40,770,161</u>
Share of support costs (see note 9)	202,482	2,495,863	-	2,698,345	304,000	3,513,928	-	3,817,928
Share of governance costs (see note 9)	-	55,694	-	55,694	-	46,701	-	46,701
	<u>4,574,684</u>	<u>42,689,112</u>	<u>18,421</u>	<u>47,282,217</u>	<u>4,764,729</u>	<u>39,853,194</u>	<u>16,867</u>	<u>44,634,790</u>
Analysis by fund								
Unrestricted funds	3,833,325	39,518,836	18,421	43,370,582	4,030,876	37,015,431	16,867	41,063,174
Restricted funds	741,359	3,170,276	-	3,911,635	733,853	2,837,763	-	3,571,616
	<u>4,574,684</u>	<u>42,689,112</u>	<u>18,421</u>	<u>47,282,217</u>	<u>4,764,729</u>	<u>39,853,194</u>	<u>16,867</u>	<u>44,634,790</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	2,037,608	32,623	2,070,231	1,888,333	22,560	1,910,893
Depreciation	547	-	547	827	-	827
Head office costs	661,918	-	661,918	1,929,768	-	1,929,768
Audit fees	-	23,004	23,004	-	23,464	23,464
Meeting costs	-	-	-	-	610	610
Insurance	-	67	67	-	67	67
	<u>2,700,073</u>	<u>55,694</u>	<u>2,755,767</u>	<u>3,818,928</u>	<u>46,701</u>	<u>3,865,629</u>
Analysed between						
Fundraising	1,728	-	1,728	1,000	-	1,000
Charitable activities	2,698,345	55,694	2,754,039	3,817,928	46,701	3,864,629
	<u>2,700,073</u>	<u>55,694</u>	<u>2,755,767</u>	<u>3,818,928</u>	<u>46,701</u>	<u>3,865,629</u>

Governance costs includes payments to the auditors of £23,004 (2020- £23,464) for audit fees.

10 Trustees

The aggregate amount of expenses reimbursed to one trustee during the year was £621 (2020: one, £621).

Trustee(s) receive remuneration through the ultimate controlling party, Autism Initiatives Group.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	130	122
Managers	11	11
Teachers	82	70
Care workers	1,603	1,500
Total	<u>1,826</u>	<u>1,703</u>
Employment costs	2021 £	2020 £
Wages and salaries	34,895,464	31,464,331
Social security costs	2,749,210	2,408,817
Other pension costs	817,146	728,638

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

(Continued)

<u>38,461,820</u>	<u>34,601,786</u>
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The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
£60,000 - £70,000	2	1
£70,001 - £80,000	1	1

Of the employees whose emoluments exceed £60,000, 2 (2020:2) have retirement benefits accruing under defined benefit pension schemes.

Of the employees whose emoluments exceed £60,000, 1 (2020:Nil) have retirement benefits accruing under defined contribution pension schemes.

Contributions totalling £33k (2020: £28k) were made to defined benefit pension schemes on behalf of employees whose emoluments exceed £60,000.

Contributions totalling £2k (2020: £Nil) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

12 Taxation

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

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Leashold property	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	775,662	936,292	462,678	617,964	2,792,596
Additions	-	68,161	-	19,300	87,461
Disposals	-	(253,644)	(454,722)	(65,583)	(773,949)
At 31 March 2021	775,662	750,809	7,956	571,681	2,106,108
Depreciation and impairment					
At 1 April 2020	227,480	739,673	452,376	459,025	1,878,554
Depreciation charged in the year	8,368	42,002	4,650	46,359	101,379
Eliminated in respect of disposals	-	(253,647)	(454,722)	(59,867)	(768,236)
At 31 March 2021	235,848	528,028	2,304	445,517	1,211,697
Carrying amount					
At 31 March 2021	539,814	222,781	5,652	126,164	894,411
At 31 March 2020	548,182	196,619	10,302	158,939	914,042

14 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2020 & 31 March 2021	1
Carrying amount	
At 31 March 2021	1
At 31 March 2020	1

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	23	1	1

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	3,040,250	2,951,974
Amount owed by parent undertaking	-	1,410,606
Amounts owed by fellow group undertakings	57,637	23,540
Other debtors	59,875	34,846
Prepayments and accrued income	91,993	82,730
	<u>3,249,755</u>	<u>4,503,696</u>

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	833,124	741,383
Payments received on account	510,752	356,720
Trade creditors	1,217,728	1,076,829
Amount owed to parent undertaking	325,631	-
Amounts owed to fellow group undertakings	11,653	17,518
Other creditors	510,588	446,236
Accruals and deferred income	726,407	682,475
	<u>4,135,883</u>	<u>3,321,161</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £817,146 (2020 - £728,638).

At 31 March 2021 there were outstanding contributions of £150,234 (2020: £147,001).

Autism Initiatives (UK) participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £194,709 (2020: £165,039) and at the year-end £23,279 (2020 - £22,775) was accrued in respect of contributions to this scheme.

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

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Bristol Ave	-	8,300	-	8,300	9,136	(1,300)	(14,203)	1,933
Covid-19 Grant	-	-	-	-	100,000	(79,485)	-	20,515
Peterhouse School	3,170	9,110	(3,169)	9,111	-	(9,111)	-	-
One Stop Shops	-	308,644	(308,644)	-	304,337	(304,337)	-	-
One Stop Shop (Inverness)	-	25,253	(25,253)	-	119,143	(119,143)	-	-
One Stop Shop (Perth)	-	51,450	(51,450)	-	95,732	(95,732)	-	-
Scottish Outreach Support	6,300	-	(6,300)	-	2,000	-	-	2,000
Lilford Court	2,530	-	(2,530)	-	1,892	(1,390)	-	502
Cambridge Road	8,943	-	(2,540)	6,403	-	(1,000)	-	5,403
Peterhouse PE grant	490	-	(490)	-	-	-	-	-
Local fundraising for individual services	87,797	77,376	(78,387)	86,786	37,480	(77,335)	-	46,931
Isle of Man - service / donations	1,222,603	3,329,662	(3,074,777)	1,477,488	3,549,608	(3,222,791)	-	1,804,305
Other donations and charitable trust grants	13,460	-	(13,460)	-	2,750	(11)	-	2,739
	<u>1,345,293</u>	<u>3,809,795</u>	<u>(3,567,000)</u>	<u>1,588,088</u>	<u>4,222,078</u>	<u>(3,911,635)</u>	<u>(14,203)</u>	<u>1,884,328</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

Bristol Ave - grants and donations received from several charitable trusts towards capital improvements for the benefit of service users at the Bristol Avenue service in Blackpool. Grants were received during the year from Bailey Thomas Trust, Duchy of Lancaster Benevolent Fund and GM Morrison Trust. These improvements remain ongoing.

Covid-19 Grant - grant received towards the costs of making services and buildings compliant with Covid-19 regulations and enabling remote working where applicable. Balance represents unspent funds.

Peterhouse School - monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from West Lancs Golf Club to fund updated IT equipment. The fund was fully expended during the year.

One Stop Shop (Edinburgh) - Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from the Government and local authorities. In addition significant contributions have been received in this and period from RS McDonald Trust Scottish Wellbeing and Alpha Data amongst others. In addition further grants have been received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.

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

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

Scottish Outreach Support – – Donation received from Baille Gifford Community Awards to support the work of the Edinburgh outreach service. The balance of monies represents funds unspent during the year.

Cambridge Road – Donation from Mr & Mrs Hampshire in memorial of their son for the benefit of Service Users at Cambridge Road. Balance represents monies not yet spent.

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

Isle of Man service / donations - monies received from donors to spend on delivering services and various charitable projects in the IOM. The balance on the fund represents the net book value of assets acquired and grants not yet spent.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Ireland Capital Fund	357,000	(357,000)	-	-	-
Peterhouse School Development Fund	596,000	61,000	657,000	-	657,000
ICT Development Fund	-	-	-	500,000	500,000
Covid-19 Fund	-	-	-	750,000	750,000
	<u>953,000</u>	<u>(296,000)</u>	<u>657,000</u>	<u>1,250,000</u>	<u>1,907,000</u>

Ireland Capital Fund – a capital fund to provide for future developments in Ireland.

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

ICT Development Fund - a capital fund ring fenced to improve the charity's ICT Hardware Infrastructure

Covid-19 Fund - a fund ring fenced for future Covid-19 responses in the UK mainland and the Isle of Man

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	894,411	-	894,411	914,042	-	914,042
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	7,757,478	1,884,328	9,641,806	5,416,426	1,588,088	7,004,514
	<u>8,651,890</u>	<u>1,884,328</u>	<u>10,536,218</u>	<u>6,330,469</u>	<u>1,588,088</u>	<u>7,918,557</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Operating lease commitments

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

	2021 £	2020 £
Within one year	592,863	473,297
Between two and five years	720,898	413,669
In over five years	60,095	60,095
	<u>1,373,856</u>	<u>947,061</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

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

23 Subsidiaries

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

Details of the charity's subsidiaries at 31 March 2021 are as follows:

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

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

Autism Initiatives England
Autism Initiatives Cymru
Autism Initiatives Scotland

24 Contingent liabilities

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

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

25 Cash generated from operations	2021 £	2020 £
Surplus/(deficit) for the year	2,617,661	(1,475,329)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,648)	(18,555)
Depreciation and impairment of tangible fixed assets	101,379	114,613
Movements in working capital:		
Decrease in debtors	1,253,941	846,554
Increase in creditors	814,722	439,769
Cash generated from/(absorbed by) operations	<u>4,783,055</u>	<u>(92,948)</u>

26 **Analysis of changes in net funds**
The charity had no debt during the year.

27 Controlling party

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

28 Acknowledgements

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

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

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

The Mary Andrew Charitable Trust
The Baily Thomas Charitable Fund
People's Postcode Trust
Scottish Government's Wellbeing Fund
National Lottery Awards for All Scotland
The Gannochy Trust
Duchy of Lancaster Benevolent Fund (Merseyside)
Warrington Charities Trust
Lothian Buses Employees Charities Fund
Screwfix Foundation
GM Morrison Charitable Trust
Volant Charitable Trust
Robertson Trust