

Charity registration number 702632 (England and Wales)

Charity registration number SC040905 (Scotland)

Company registration number 02436777 (England and Wales)

AUTISM INITIATIVES (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 Mr A Grainger	(Appointed 6 May 2022)
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 2022

As we have emerged into some normality during this year, we have taken time to review and reflect on our organisation's response to the pandemic, and how together we have faced the biggest challenge in our organisational history. To enable us to reflect, we have sought feedback from our staff teams, to understand how they felt about the organisation's response during the last year.

Overwhelmingly that feedback has been that people have felt safe and supported, and that there was 'great team work'. My fellow Trustees and I have been amazed by the dedication, diligence and creativity of all staff in keeping people safe, services open and engaged with families. This hasn't been easy, our staff teams were decimated in the New Year with Covid related absence and those people left to support the services showed great resilience and fortitude during this period.

The Senior Management Team has also demonstrated great effectiveness in our battle with Covid during the last twelve months, as well as development of safe systems and clear guidance, there has been low key encouragement that resulted in effective take up of vaccines across the organisation. Business continuity plans and staff shortage plans also proved effective. Staff team feedback has indicated that they felt Autism Initiatives were ahead of the game compared to other social care providers, and that we thought more flexibly and creatively about support. This meant we were much more focused on keeping people safe, adapting to restrictions, thinking creatively about meaningful activities and keeping motivation levels high. Our person centred specialist approach also enabled us to help the people we support to understand the changes in lifestyle due to Covid, and support them effectively through the vaccination programme.

My thanks and that of the Trustees go out to all the staff teams that have supported people so admirably during the last year.

Of course it has again been business as usual this year, and alongside the usual work of the Charity with the beneficiaries at the centre of all we do, the Senior Management Team, have again led a review of our strategic aims, ensuring that there is continuity and that we build on the success of the year before, this year, our key words are: Engagement, Collaboration, Understanding, People, Progression, Specialism, Resources, Technology

And so our aims for the year are:

1. To develop our culture of collaborating, listening and learning to ensure continuous improvement of our services.
2. To be a kind, understanding and aspirational employer and support provider - a charity where people want to work and to be supported.
3. To ensure good leadership of all services and effective performance of each team.
4. To ensure shared understanding and development of our autism specialism and the purpose, benefits, and costs of this.
5. To work with all stakeholders (commissioners, autistic people, families) to understand their needs and develop innovative solutions to support Quality of Life and wellbeing of autistic people.
6. To ensure that our services are sustainable, safe and socially minded.

I am confident that the thinking and purpose behind our aims, will guide us through another successful year and enhance the culture of the organisation with people always at the centre of what we do.

I would like to thank the Senior Management Team and all the staff within the organisation for their immense contributions this year, and also to the Trustees for their continued support.



Brian Williams

Chairman

Dated: 25 November 2022

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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

Objectives and activities

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

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

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

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

The vision of the organisation is:

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

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

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

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

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

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

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

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

Employment policies

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

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

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

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

Strategic report

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

The months of December and January were challenging for us with high levels of staff absence due to the Omicron variant, alongside the usual winter bugs and annual leave planned over the Christmas period. Area Managers worked well with their managers, often outside their planned working hours, to make sure that shifts were covered and that any change in risk of infection was appropriately responded to. Our teams have continued to show lots of goodwill and commitment to the people we support.

In our schools we implemented a Covid Recovery Plan alongside a robust plan to ensure all students were on track to meet individual targets. During the Autumn and Spring Term staff absence due to Covid was up to 25% and the schools responded well by implementing a response level plan which ensured all classes were safely staffed and all students could continue to attend school.

In Scotland, the demand for our One Stop Shop services increased as the pandemic increased, and they were contacted by more autistic people who were becoming increasingly anxious. We saw more people who were developing OCD symptoms and suffering from low mood. The lack of knowing when the pandemic was going to end, when they would go back to work – was their job secure, frustration towards those who did not adhere to the rules etc. had an extremely negative impact on people's mental health and general wellbeing. It continues to be fundamental to the work that we do that we are responsive to the needs of the people we support, and we therefore developed Wellbeing groups, Discussion groups and Peer support groups, to help to address the impact of the pandemic.

The requirement for mandatory vaccination in order to work within Social Care was an additional demand for us during this time. Human Resources and Area Managers invested a lot of time into meetings to support unvaccinated staff to understand the importance of vaccination, we had begun to plan consultation with those who remained unwilling to be vaccinated and to begin to plan for losing unvaccinated staff.

The requirement for vaccination as a condition of deployment has now been revoked, but we will continue to support staff to understand the benefits of vaccination and expect that staff will be vaccinated.

During the last year, we maintained a high percentage of compliance with mandatory and specialist training, often using remote, or small numbers of bespoke training for teams. During the year, we planned, and returned to face to face training, and to working in the office, but continued with remote team meetings. We have developed a Hybrid Working Policy as some working at home has been much appreciated by staff and has helped with both outcomes and goodwill.

As with other social care agencies, recruitment and retention has been problematic for us, especially in the winter months of the year. The Operational Teams and Human Resources have worked imaginatively to redesign our recruitment approaches, developing a value based recruitment approach alongside a renewed on-boarding process. We have received much positive feedback since the introduction of values based recruitment, with the new selection process allowing the candidates values to become clear and for us get a more in depth understanding of candidate's personal attributes.

Retention was also analysed, and approaches developed to support retention and make retention everyone's responsibility. I am pleased that the results have been excellent, and that we appear, in comparison with other social care agencies, to be ahead of the game. Our healthy reserves gave us the confidence also to make two unbudgeted pay rises during the year, which have maintained support staff salaries within the top ten percent of social care providers.

As statutory services have emerged from the pandemic, there was an increased number of inspections and monitoring visits. We are aware that our different way of working in the last year has meant that there have been some 'gaps', for example in non-essential repairs and maintenance, however these gaps were efficiently identified and filled, and we have maintained our very good inspection ratings throughout our services.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We have also continued to grow our services, developing supported living, expanding day opportunities, but also continue to be responsive to need. We also identify gaps in service provision to provide unique and bespoke services, that the people who commission our services appear to appreciate. Within England, we have opened one new service in Liverpool and three new services have opened in Blackpool. We have also grown our flexible education service, aligned with our social enterprises, which has given young people who have found it difficult to access schools, an alternative which has yielded great results for those young people.

We continue to receive compliments from different stakeholders. Peterhouse School – was judged as 'Leading' in 'Leadership at All Levels' and 'Quality of Provision and Outcomes'. The school also achieved an area of excellence 'empowering autistic students to overcome barriers to learning and life through the personal tutorial programme' by the Challenge Partners Quality Assurance Review.

Adult services also received numerous compliments, some examples:

From a family member

'I would like to show my gratitude by complimenting the girls who look after my sister.'

'My sister has been living in supported 1:1 living for several years. Over those years 1 member of staff has stayed the same, G. She is an absolute credit to your team. She and the other 2 girls do an amazing job.'

'I'm finding it difficult to explain over email how amazing they all are. Especially with the triumphs my sister has overcome. For example, she's had both Covid vaccines and minor surgery. When once upon a time she would be too frightened to go into a doctor's surgery. Can someone please contact me to discuss further as there's so much more.'

From a social worker:

'I just wanted to take a minute to thank you and your team for the great work you are doing with H (her co-tenants) and her family. This morning's meeting was extremely positive.'

'I feel A.I. go the "extra mile" with and for all they work with, and just wanted to take a minute to thank you and your team for this case specifically.'

'Dear J and C, thanks for your time today. I wanted to say on behalf of myself, L and A, that it has been great to hear how well S is doing. We were asked to facilitate a review of his HCR 20. We have been struck by the compassionate language you use when talking about him and how well you know him and understand the impact of his ASC upon him. The whole team sound attuned to his needs, and it's been wonderful to hear how well he is doing. This has been immensely helpful in reviewing his HCR 20 and formulation.'

From our staff:

'It's not just a job. The people we support are at the heart of the company and we are always trying to improve our service to them.'

'The company is supportive of new ideas and will try everything they can to make the people we support's dream a reality.'

'I have worked for AI for over 11 years and can honestly say it's the best organisation I've worked for.'

Our thanks also go to every person that took part in a Walk for Autism at the beginning of the year, your efforts resulted in a fantastic return which will go directly to fund projects to benefit autistic people throughout the organisation.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Total income in the year ended 31 March 2022 was £52.8m (2021: £49.9m), an increase of 5.8% (2021: 10.4%) 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 Fundraising Team has expanded to include a Fundraising Assistant to support Trust fundraising and Community Fundraising. The 5th Walk for Autism virtual fundraising challenge saw almost 4000 people register and the 1st Cycle for Autism virtual challenge launched. Income from Trusts included several grants from Scottish Government for One Stop Shops and a number of Charitable Trusts awarded funds to the Bristol Avenue renovation project. Although Trusts are now operating as normal post pandemic, mass participation events such as Edinburgh Marathon and Bournemouth Marathon are postponed until 2023.

Total resources expended in the year ended 31 March 2022 were £52.0m (2021: £47.3m). There increase in expenditure is due to a combination of setup and running costs for services commencing during this and in the previous financial year and increases in wage and staff costs as a result of continuing legislative changes in minimum and living wage requirements and as a response to the care sector staffing crisis.

The surplus for the year was £0.8m (2021: £2.6m) and at the year end net assets stood at £11.3m (2021: £10.5m).

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

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 2022 this would equate to committing to build a level of free reserves in the long term of circa £19m.

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 2022 free reserves were £6.6m (2021 : £5.9m) in the charity in addition to reserves held as designated in AIG for the benefit of subsidiary charities. The trustees are aware that the level of free reserves in the charity falls short of the aspirational target that they have set, even when considering any free reserves that may be available to them in AIG, but they are fully committed to working towards this goal in the long term.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

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, coordinates 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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Plans for future periods

For this coming year within our education services and following the retirement of our Head Teacher, we have restructured and appointed an Executive Head Teacher who will oversee all of Autism Initiatives Education service under a new strategic development plan, which includes the further development of the flexible education service.

Alongside this we have exciting plans for the development of a replacement school, and we are busy looking to acquire land, and develop a school that enhances our education offer by providing a unique environment based on the Passivhaus concept of low energy costs and high standards of wellbeing and comfort.

Within adult services we continue to receive referrals and develop innovative and flexible services underpinned by our person centred autism specific support. Further development of supported living services will take place both in England and Scotland with new services planned for this forthcoming year.

We also continue to develop our approaches and we will see further development of our contemporary autism practice informed by the research of our Deputy Chief Executive, Dr Kate Silver. Such investment in developing our understanding helps the beneficiaries of the Charity achieve and progress in a way that is not reflected in generic social care services.

We would like to thank the Trustees for their support during this difficult year, the Directors and Senior Management Teams for their professionalism and excellence, also the staff teams for their dedication and resilience. Thank you also to our beneficiaries for their inspiration and all stakeholders for their support.

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 BATTERY

Mr J McCarthy

Mrs E V Slater

Mr B E Williams

Mrs C Owen

Ms M Lambden

Mrs E Heron

Mr A Grainger

(Appointed 6 May 2022)

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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The trustees have a risk management strategy that comprises of:

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

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

Business Planning

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

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

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

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

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

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.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Remuneration policy

The Board of Trustees is responsible for reviewing the pay of the senior executive staff. The Board periodically benchmark against pay levels in other comparable organisations of a similar size, with the support of external advice as required.

Promoting the success of the charity

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

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

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

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

In particular, the Trustees consider:

Impact on employees

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

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

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

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

Stakeholders

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

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

The wider community

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

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

Disabled persons

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

Employee involvement

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

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

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.

Energy and carbon report

During the period total UK energy use was 3,757,549 kWh

During the period total greenhouse gas emissions due to UK energy use was 811,226 kgCO₂e

During the period the intensity ratio was 2.2 (Tco₂E per total tonnes of production)

During the financial reporting period Autism Initiatives (UK) made the following energy efficiency improvements:

- Promoting energy conservation - We have renegotiated all of our gas and electric contracts across the UK to one single supplier and promote the switching off of electrical equipment when not in use where safety is not compromised.
- Promoting recycling - Recycling facilities are available in all offices, and staff are encouraged to work with service users to use facilities. A number of our houses use water butts, and it is hoped this will be rolled out to all properties.
- Utilise environmentally friendly products and manufacturers- As a member of Procurement for Housing (PfH), we have made significant moves towards utilising sustainable products. PfH provides us with services such as furnishing and cleaning supplies. PfH only use suppliers whose supply chains do not contribute to the destruction of local eco-systems. Staff are able to log into PfH and order directly for their services, which has reduced company fuel usage: previously staff collected all orders from their local head office.

AUTISM INITIATIVES (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Utilise fuel efficient vehicles - We have recently purchased a fleet of new minibuses which, as brand new vehicles, are more fuel efficient than previous. Mileage/fuel usage is recorded for every AI owned vehicle, which allows close monitoring and modification of routes in order to reduce fuel consumption.
- Staff Training - Staff have received training on sustainability and waste management; we plan to continue this in order to raise awareness of key issues.
- Waste Management - We utilise a number of permitted, licensed and exempt facilities for the recycling or disposal of material. We hold current copies of the environmental consent for each facility on file and cross check these against the waste types being handled. Encouraging less car use and fuel consumption - We encourage the use of bicycles for all staff. Our successful social enterprise MeCycle recycles and refurbishes used bicycles which are sold on to the public. The low cost of bikes, along with maintenance and cycling proficiency courses run by MeCycle, has encouraged many staff to take up cycling and we have ensured that safe bike storage is available for both staff and service users.
- As a company with services across the UK we have looked to tackle the monetary and ecological cost of travel for meetings, by installing video/audio conferencing facilities.

In order to produce this information and comply with The Streamlined Energy and Carbon Reporting Scheme (SECR) , Autism Initiatives (UK) engaged an energy specialist , Brownlow Utilities , to assist with compliance and reporting. The conversion factors used are the UK GOV Greenhouse gas reporting factors.

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

25 November 2022

AUTISM INITIATIVES (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

Opinion

We have audited the financial statements of Autism Initiatives (UK) (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

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

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

AUTISM INITIATIVES (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

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

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

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

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

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

Use of our report

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



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

25 November 2022

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 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	782,730	754,229	1,536,959	766,974	672,470	1,439,444
Charitable activities	4	47,525,647	3,702,877	51,228,524	44,920,390	3,549,608	48,469,998
Investments	5	7,221	-	7,221	4,648	-	4,648
Other income	6	9,485	-	9,485	9,023	-	9,023
Total income		48,325,083	4,457,106	52,782,189	45,701,035	4,222,078	49,923,113
Expenditure on:							
Raising funds	7	46,907	-	46,907	23,235	-	23,235
Charitable activities	8	47,693,356	4,278,157	51,971,513	43,370,582	3,911,635	47,282,217
Total expenditure		47,740,263	4,278,157	52,018,420	43,393,817	3,911,635	47,305,452
Gross transfers between funds		-	-	-	14,203	(14,203)	-
Net income for the year/ Net movement in funds		584,820	178,949	763,769	2,321,421	296,240	2,617,661
Fund balances at 1 April 2021		8,651,890	1,884,328	10,536,218	6,330,469	1,588,088	7,918,557
Fund balances at 31 March 2022		9,236,710	2,063,277	11,299,987	8,651,890	1,884,328	10,536,218

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,008,227		894,411
Investments	14		1		1
			<u>1,008,228</u>		<u>894,412</u>
Current assets					
Debtors	15	4,351,424		3,249,755	
Cash at bank and in hand		10,080,702		10,527,934	
		<u>14,432,126</u>		<u>13,777,689</u>	
Creditors: amounts falling due within one year	16	<u>(4,140,367)</u>		<u>(4,135,883)</u>	
Net current assets			<u>10,291,759</u>		<u>9,641,806</u>
Total assets less current liabilities			<u><u>11,299,987</u></u>		<u><u>10,536,218</u></u>
Income funds					
Restricted funds	18		2,063,277		1,884,328
<u>Unrestricted funds</u>					
Designated funds	19	1,657,000		1,907,000	
General unrestricted funds		<u>7,579,710</u>		<u>6,744,890</u>	
			<u>9,236,710</u>		<u>8,651,890</u>
			<u><u>11,299,987</u></u>		<u><u>10,536,218</u></u>

The financial statements were approved by the Trustees on 25 November 2022

John A McCarthy

Mr J McCarthy
Trustee



Mr B E Williams
Trustee

Company registration number 02436777

AUTISM INITIATIVES (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(240,758)		4,783,055
Investing activities					
Purchase of tangible fixed assets		(218,183)		(87,461)	
Proceeds from disposal of tangible fixed assets		4,488		5,713	
Investment income received		7,221		4,648	
Net cash used in investing activities			(206,474)		(77,100)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(447,232)		4,705,955
Cash and cash equivalents at beginning of year			10,527,934		5,821,979
Cash and cash equivalents at end of year			10,080,702		10,527,934

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

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.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 the statement of financial activities.

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

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 2022

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	55,863	105,744	161,607	42,661	56,798	99,459
Grants	726,867	648,485	1,375,352	724,313	615,672	1,339,985
	<u>782,730</u>	<u>754,229</u>	<u>1,536,959</u>	<u>766,974</u>	<u>672,470</u>	<u>1,439,444</u>

Included within donations and gifts is an amount of £9,784 (2021: £33,796) received from Autism Initiatives Group, the parent charity.

Included within grants is Coronavirus Job Retention Scheme funding of £40,000 (2021: £272,835) and other Coronavirus funding of £792,000 (2021: £247,335).

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Education income 2022 £	Client support income 2022 £	Total 2022 £	Education income 2021 £	Client support income 2021 £	Other 2021 £	Total 2021 £
Income from charitable activities	5,469,214	45,759,310	51,228,524	5,421,811	43,047,387	800	48,469,998
Analysis by fund							
Unrestricted funds	4,620,849	42,904,798	47,525,647	4,581,845	40,337,745	800	44,920,390
Restricted funds	848,365	2,854,512	3,702,877	839,966	2,709,642	-	3,549,608
	5,469,214	45,759,310	51,228,524	5,421,811	43,047,387	800	48,469,998

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7,221	4,648
	<u>7,221</u>	<u>4,648</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Training income	9,485	9,023
	<u>9,485</u>	<u>9,023</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	46,178	21,507
Support costs	729	1,728
	<u>46,907</u>	<u>23,235</u>
Fundraising and publicity	46,907	23,235
	<u>46,907</u>	<u>23,235</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Education services	Client support services	Other	Total 2022	Education services	Client support services	Other	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Staff costs	4,094,732	34,224,981	17,292	38,337,005	3,578,770	32,796,630	16,189	36,391,589
Depreciation and impairment	42,281	57,297	-	99,578	43,166	57,666	-	100,832
Other direct costs	1,229,949	8,316,357	260	9,546,566	750,266	7,283,259	2,232	8,035,757
	<u>5,366,962</u>	<u>42,598,635</u>	<u>17,552</u>	<u>47,983,149</u>	<u>4,372,202</u>	<u>40,137,555</u>	<u>18,421</u>	<u>44,528,178</u>
Share of support costs (see note 9)	291,223	3,630,662	-	3,921,885	202,482	2,495,863	-	2,698,345
Share of governance costs (see note 9)	-	66,479	-	66,479	-	55,694	-	55,694
	<u>5,658,185</u>	<u>46,295,776</u>	<u>17,552</u>	<u>51,971,513</u>	<u>4,574,684</u>	<u>42,689,112</u>	<u>18,421</u>	<u>47,282,217</u>
Analysis by fund								
Unrestricted funds	4,841,452	42,834,352	17,552	47,693,356	3,833,325	39,518,836	18,421	43,370,582
Restricted funds	816,733	3,461,424	-	4,278,157	741,359	3,170,276	-	3,911,635
	<u>5,658,185</u>	<u>46,295,776</u>	<u>17,552</u>	<u>51,971,513</u>	<u>4,574,684</u>	<u>42,689,112</u>	<u>18,421</u>	<u>47,282,217</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	2,309,681	41,788	2,351,469	2,037,608	32,623	2,070,231
Depreciation	301	-	301	547	-	547
Head office costs	1,612,632	-	1,612,632	661,918	-	661,918
Audit fees	-	24,504	24,504	-	23,004	23,004
Insurance	-	53	53	-	67	67
Other	-	134	134	-	-	-
	<u>3,922,614</u>	<u>66,479</u>	<u>3,989,093</u>	<u>2,700,073</u>	<u>55,694</u>	<u>2,755,767</u>
Analysed between						
Fundraising	729	-	729	1,728	-	1,728
Charitable activities	<u>3,921,885</u>	<u>66,479</u>	<u>3,988,364</u>	<u>2,698,345</u>	<u>55,694</u>	<u>2,754,039</u>
	<u>3,922,614</u>	<u>66,479</u>	<u>3,989,093</u>	<u>2,700,073</u>	<u>55,694</u>	<u>2,755,767</u>

Governance costs includes payments to the auditors of £25,404 (2021- £23,004) for audit fees.

10 Trustees

The aggregate amount of expenses reimbursed to one trustee during the year was £133 (2021: one at £621).

As permitted by the charity's governing document one Trustee received remuneration in the year of £25,000 (2021 : £25,000).

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration	109	130
Managers	41	11
Teachers	101	82
Care workers	1,531	1,603
Total	<u>1,782</u>	<u>1,826</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	36,898,475	34,895,464
Social security costs	2,927,648	2,749,210
Other pension costs	862,351	817,146
	<u>40,688,474</u>	<u>38,461,820</u>

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

	2022 Number	2021 Number
£60,000 - £70,000	2	2
£70,001 - £80,000	1	1
	<u>3</u>	<u>3</u>

Of the employees whose emoluments exceed £60,000, 2 (2021:2) have retirement benefits accruing under defined benefit pension schemes.

Of the employees whose emoluments exceed £60,000, 1 (2021:1) have retirement benefits accruing under defined contribution pension schemes.

Contributions totalling £23k (2021: £33k) were made to defined benefit pension schemes on behalf of employees whose emoluments exceed £60,000.

Contributions totalling £2k (2021: £2k) 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 2022

13 Tangible fixed assets

	Leashold property	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	775,662	750,809	7,956	571,681	2,106,108
Additions	-	183,979	27,709	6,495	218,183
Disposals	-	-	-	(47,496)	(47,496)
At 31 March 2022	775,662	934,788	35,665	530,680	2,276,795
Depreciation and impairment					
At 1 April 2021	235,848	528,028	2,304	445,517	1,211,697
Depreciation charged in the year	8,368	48,620	6,246	36,645	99,879
Eliminated in respect of disposals	-	-	-	(43,008)	(43,008)
At 31 March 2022	244,216	576,648	8,550	439,154	1,268,568
Carrying amount					
At 31 March 2022	531,446	358,140	27,115	91,526	1,008,227
At 31 March 2021	539,814	222,781	5,652	126,164	894,411

14 Fixed asset investments

		Other investments
Cost or valuation		
At 1 April 2021 & 31 March 2022		1
Carrying amount		
At 31 March 2022		1
At 31 March 2021		1
Other investments comprise:	Notes	2022 £
Investments in subsidiaries	23	1
		2021 £
		1

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	3,914,540	3,040,250
Amount owed by parent undertaking	239,160	-
Amounts owed by fellow group undertakings	47,921	57,637
Other debtors	27,642	59,875
Prepayments and accrued income	122,161	91,993
	<u>4,351,424</u>	<u>3,249,755</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	926,546	833,124
Payments received on account	513,134	510,752
Trade creditors	1,101,002	1,217,728
Amount owed to parent undertaking	-	325,631
Amounts owed to fellow group undertakings	-	11,653
Other creditors	614,755	510,588
Accruals and deferred income	984,930	726,407
	<u>4,140,367</u>	<u>4,135,883</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Retirement benefit 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 £670,336 (2021: £622,437).

At 31 March 2022 there were outstanding contributions of £172,972 (2021: £150,234).

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 £192,015 (2021: £194,709) and at the year-end £21,911 (2021: £23,279) 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 2022

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 31 March 2022
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Bristol Ave	8,300	9,136	(1,300)	(14,203)	1,933	15,000	(16,933)	-
Covid-19 Grant	-	100,000	(79,485)	-	20,515	-	(20,515)	-
Peterhouse School	9,111	-	(9,111)	-	-	6,930	(1,217)	5,713
One Stop Shop (Edinburgh)	-	304,337	(304,337)	-	-	362,573	(362,573)	-
One Stop Shop (Inverness)	-	119,143	(119,143)	-	-	153,483	(153,483)	-
One Stop Shop (Perth)	-	95,732	(95,732)	-	-	132,429	(132,429)	-
Greenside	-	-	-	-	-	1,189	(1,189)	-
Scottish Outreach Support	-	2,000	-	-	2,000	-	(2,000)	-
Lilford Court	-	1,892	(1,390)	-	502	-	(502)	-
Cambridge Road	6,403	-	(1,000)	-	5,403	-	-	5,403
Local fundraising for individual services	86,786	37,480	(77,335)	-	46,931	82,626	(76,050)	53,507
Isle of Man - service / donations	1,477,488	3,549,608	(3,222,791)	-	1,804,305	3,702,876	(3,508,527)	1,998,654
Other donations and charitable trust grants	-	2,750	(11)	-	2,739	-	(2,739)	-
	<u>1,588,088</u>	<u>4,222,078</u>	<u>(3,911,635)</u>	<u>(14,203)</u>	<u>1,884,328</u>	<u>4,457,106</u>	<u>(4,278,157)</u>	<u>2,063,277</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 Skyscanner 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 DWP Employability scheme. 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 2022

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 2020 £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Balance at 31 March 2022 £
Peterhouse School Development Fund	657,000	-	657,000	-	657,000
ICT Development Fund	-	500,000	500,000	-	500,000
Covid-19 Fund	-	750,000	750,000	(250,000)	500,000
	<u>657,000</u>	<u>1,250,000</u>	<u>1,907,000</u>	<u>(250,000)</u>	<u>1,657,000</u>

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 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	956,842	51,385	1,008,227	830,671	63,740	894,411
Investments	1	-	1	1	-	1
Current assets/(liabilities)	8,279,867	2,011,892	10,291,759	7,821,218	1,820,588	9,641,806
	<u>9,236,710</u>	<u>2,063,277</u>	<u>11,299,987</u>	<u>8,651,890</u>	<u>1,884,328</u>	<u>10,536,218</u>

AUTISM INITIATIVES (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

	2022 £	2021 £
Within one year	554,949	592,863
Between two and five years	393,585	720,898
In over five years	-	60,095
	<u>948,534</u>	<u>1,373,856</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - 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 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Living Initiatives	England	Providing accommodation to persons with Autism Spectrum Condition	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 2022

25 Cash generated from operations	2022 £	2021 £
Surplus for the year	763,769	2,617,661
Adjustments for:		
Investment income recognised in statement of financial activities	(7,221)	(4,648)
Depreciation and impairment of tangible fixed assets	99,879	101,379
Movements in working capital:		
(Increase)/decrease in debtors	(1,101,669)	1,253,941
Increase in creditors	4,484	814,722
Cash (absorbed by)/generated from operations	(240,758)	4,783,055

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.

Highland Third Sector Interface – Health & Wellbeing fund
Lothian Buses Employees Charities Fund
PKAVS Third Sector Interface – Health & Wellbeing fund
Edinburgh Third Sector Interface – Health & Wellbeing fund
National Lottery Community Fund – Awards for All Scotland
The Hugh Fraser Foundation
The W M Mann Foundation
The Gaonnochy Trust
The Alliance – Self Management Fund
The Hodge Foundation
Co-op Maghull
Co-op Southport
Shore Capital Stockbrokers
Catch 22 National Citizenship Service