

Charity Registration No. 104641

Company Registration No. NI 047238

AUTISM INITIATIVES NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



AUTISM INITIATIVES NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr B Williams
Mr John McCarthy
Mr Andrew Grainger
Mr Archibald McAvoy
Dr Jill Harshaw
Mrs Rowena Bailey

Appointed 10th April 2018
Appointed 8th November 2018
Appointed 23rd January 2019

Secretary

Mrs A MacRandal

Charity-number

104641

Company number

NI047238

Principal address

Office 1 Linden House
Beechill Business Park
96 Beechill Road
Belfast
BT8 7QN

Registered office

Office 1 Linden House
Beechill Business Park
96 Beechill Road
Belfast
BT8 7QN

Auditors

DSG
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES NORTHERN IRELAND

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AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Introduction

The trustees present their report and financial statements for the year ended 31 March 2019 which are also prepared to meet the requirements for a director's report and strategic report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Purposes and objectives

The charity's objectives as set out in the objects contained in the company's memorandum of association, are:

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

The charity aims:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.
- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.

To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

Charitable activities

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

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

Services in Northern Ireland include:

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

Public benefit

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

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

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

How our activities deliver public benefit

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

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

Employment policies

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

Strategic Report

The strategic report below includes a summary of achievements and performance and financial review.

Achievements and performance

Autism Initiatives Northern Ireland develops its services and the infrastructure to enable it to provide outstanding services to the charity's beneficiaries.

Specific achievements across the organisation related to the charitable objectives, philosophy, mission and vision and include the following:

- Supported over 176 adults and children with an Autism Spectrum Condition (ASC) over the past year.
- Developed new supported living service for an individual and resettled another individual with an ASC who had been in hospital for over 2 years.
- Delivered the following services that have been commended by our regulator (RQIA) and commissioning Trusts:
 - Supported Living for 50 people
 - Provided day opportunities for 3 people in our Belfast day opportunities/centre and 26 in Newcastle, totalling 29 people
 - Outreach Support 28 adults and their families
 - Housing 'floating support' service provided for 68 adults.
- Reviewed our four-year strategy and have refocused our annual operational plans for this period.
- We featured in 6 National Press articles for our work in relaunching our services in the WHSCT and various initiatives around Northern Ireland. Our staff and managers won awards at the Families First Awards NI and the first prize for Best Autism Practice in the National Learning Disabilities and Autism Awards. Our social media presence and reach continues to grow with an average of 4,000 people reached on each post.
- In all our supported living services inspections by the RQIA, we had no recommendations or requirements and our services were highly commended. We also had an inspection from the supported living team from the Northern Ireland Housing Executive also receiving a positive evaluation.
- Recruitment and retention of staff remains an issue across the sector, which is challenging in NI as our unemployment rate is just over 3%, one of the lowest in the UK. Our average absence rate across the year was 3.75% and remains below the industry average of 5%. However, the HR team has effectively managed our recruitment/vacancies. Total employees numbers across the year averages over 250 staff. We hope our recruitment efforts will continue to improve as we introduced new terms and conditions that included an increase in starting salary in February 2019, and 97% of staff have signed up to the new contracts.

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance (cont.)

- Our Newcastle Day Care opportunities centre had been running at a deficit, mainly due to us providing transport for the attendees. In consultation with families and HSCT we ceased providing transport, while encouraging our service users to have their transport needs assessed by their HSCT. This was very successful as it reduced our deficit and all service users assessed qualified for HSCT funded transport or taxi.
 - Training Compliance for our mandatory training averaged at 90% over the year exceeding the target KPI of 80% by 10% across the year. To monitor and improve quality we evaluate all our training provision. Analysis of the training evaluations on a question 'Impact and relevance of training on your job role' resulted in 92% of staff respondents stating that the impact of the training was either good or excellent.
-

Financial Review

Income and expenditure

Total incoming resources in the year ended 31st March 2019 was £5.8m (£5.3m 2018), an increase of £0.5m over the previous year. The increase in income was mainly due to the full year impact of two new supported living services.

Total resources expended in the year ended 31st March 2019 was £5.6m (£5.1m 2018).

The full year surplus was £0.174m.

Balance sheet

The balance sheet remains healthy with net assets of £3.08m. This represents an increase of 6% over the previous financial year. Unrestricted funds amount to £2.85 m.

Capital expenditure

Capital expenditure for the year of £179k includes the purchase of one supported living dwelling.

Principal source of funding

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

Reserves policy

It is the policy of the charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. Based on next year's budget of £6.2m, this equates to having £1.55m in free and undesignated reserves. The trustees have designated funds totalling £0.22m. After designation of these amounts the charity has £2.63m of free reserves. This is to allow the charity to be managed efficiently, and provide a buffer for uninterrupted services.

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.

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.

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Financial Review (cont.)

Investment Policy (cont.)

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

Principal risks and uncertainties

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

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

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

Financial risk

The highest risk identified is the impact of the current economic climate on revenue streams from statutory bodies and the effect of external influences and legislation on its ability to manage costs. To manage this risk a stringent budgeting procedure has been established to identify and maximise all income streams and to tightly manage cost control. In addition an ongoing programme of reviewing and updating the entire organisations operation procedures and policies has commenced.

Operational risk

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

Health and Safety

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

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

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

Plans for Future Periods

While the charity will continue to meet the charity's mission statement and the expectation of its stakeholders, it does so with the knowledge that it has entered a period of uncertainty regarding future funding increases, and uncertain future regarding increased expenditure.

The charity's focus therefore in the coming year is to optimise its efficiency without compromising on the quality of services it provides to autistic people.

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Plans for Future Periods (cont.)

Specific Plans include:

- In the next year we shall undertake an interim evaluation of our 2019 to 2022 strategy implementing any required changes for the next two years. We shall then continue each year to develop our annual operational/action plan for each of the areas identified in our strategy.
- Adult Services - We will expand our services for adults by creating more housing opportunities, transitional services and community services. In meeting recognised need we shall utilise our ASC specialist skills and knowledge to develop bespoke specialist services for individuals with the most complex needs. We shall develop housing services for at least two people during the year.
- Specialist service provision - ensure that all the organisation's activities are of the highest quality and put in place continuously quality improvement initiatives in the specialist services we deliver.
- Marketing and Communications - increase awareness of the organisation and its work; effectively market its programmes to relevant audiences; and ensure appropriate communication with the organisation's stakeholders.
- Income Generation - ensure that the organisation generates sufficient net income to enable it to achieve its aims and priorities and be sustainable.
- Finance - Demonstrate best practice in effective financial planning, management and reporting and effectively promote value for money.
- In 2019/20 we will continue to improve how we track the progress of individual service users experience and how they are progressing towards achieving their desired outcomes. We shall put in place robust quantitative and qualitative (including case study) approaches with service users and support staff working together in partnership to achieve agreed upon outcomes. Our overall aim is to have in place sound measures of the total difference we have made to individuals lives.

Structure, Governance and Management

Governing document

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

Trustee body

There are currently three trustees (who are also the directors of the company for the purpose of company law) who oversee the activities of the charity. Trustees give their time voluntarily and receive no benefits from the charity. Trustees work within the code of conduct and good practice as set out by the Charities Commission.

Executive management

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

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

Organisational structure

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

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Risk management

The trustees have a risk management strategy that comprises of:

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

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

Business planning

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

The current plan is based on an understanding both of the needs of individuals with autism, their carers, other partners and the charity resources and lays out the key issues and objectives for the future.

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

Mr B Williams

Mr John McCarthy

Mr Andrew Grainger

Mr Archibald McAvoy

Dr Jill Harshaw

Mrs Rowena Bailey

Appointed 10th April 2018

Appointed 8th November 2018

Appointed 23rd January 2019

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.

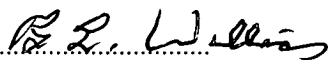
Auditors

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

Disclosure of information to auditors

Each of the directors 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 auditors are aware of such information.

This report including the strategic report was approved by the Board of Trustees and signed on its behalf by.



Mr B Williams

Trustee

Dated: 14th August 2019

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

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

Company Law requires the trustees to prepare accounts 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 accounts, the trustees are required to:

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- ~~- select suitable accounting policies and then apply them consistently;~~
 - observe the methods and principles in the Charities SORP;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the accounts 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Opinion

We have audited the financial statements of Autism Initiatives Northern Ireland (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2019 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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 NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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



Jean Ellis BA FCA CTA (Senior Statutory Auditor)

for and on behalf of DSG

Chartered Accountants

Statutory Auditor

14th August 2019
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds 2019 £'000	Restricted funds 2019 £'000	Total 2019 £'000
	Notes			
<u>Income from:</u>				
Donations and legacies	2	16	9	25
Charitable activities	3	4,940	808	5,748
Investment income		3	-	3
Total income		4,959	817	5,776
<u>Expenditure on:</u>				
Charitable activities	4	4,787	815	5,602
Total resources expended		4,787	815	5,602
Net income/(expenditure) for the year		172	2	174
Net movement in funds		172	2	174
Fund balances at 1 April		2,901	-	2,901
Fund balances at 31 March		3,073	2	3,075

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

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

Prior Financial Year		Unrestricted funds 2018 £'000	Restricted funds 2018 £'000	Total 2018 £'000
	Notes			
<u>Income from:</u>				
Donations and legacies	2	48	8	56
Charitable activities	3	4,439	838	5,277
Investment income		10	-	10
Total income		4,497	846	5,343
<u>Expenditure on:</u>				
Charitable activities	4	4,279	846	5,125
Total resources expended		4,279	846	5,125
Net income/(expenditure) for the year		218	-	218
Net movement in funds		218	2	174
Fund balances at 1 April		2,683	-	2,683
Fund balances at 31 March		2,901	-	2,901

AUTISM INITIATIVES NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £'000	£'000	2018 £'000	£'000
Fixed assets					
Tangible assets	7		1,160		1,007
Current assets					
Debtors	8	1,712		527	
Cash at bank and in hand		944		1,958	
		<u>2,656</u>		<u>2,485</u>	
Creditors: amounts falling due within one year	9	<u>(741)</u>		<u>(591)</u>	
Net current assets			1,915		1,894
Total assets less current liabilities			<u>3,075</u>		<u>2,901</u>
Income funds					
Restricted funds	11		2		-
<u>Unrestricted funds</u>					
Designated funds	12		220		220
General unrestricted funds	12		2,853		2,681
			<u>3,075</u>		<u>2,901</u>

The financial statements were approved by the board of directors and authorised for issue on 14th August 2019 and are signed on its behalf by:



Mr B Williams
Trustee

Company Registration No. NI047238

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £'000	2018 £'000
Cash flows from operating activities			
Cash generated from/(used in) operations	16	54	39
Investing activities			
Interest received		3	10
Purchase of tangible fixed assets		(179)	(635)
Proceeds on disposal of tangible fixed assets		1	-
Net cash used in investing		(175)	(625)
Financing activities			
Net inflow/(outflow) from amounts owed to group undertakings		(893)	(31)
Net outflow in respect of finance leases		-	-
Net cash provided by financing activities		(893)	35
Net (decrease)/increase in cash and cash equivalents		(1,014)	(551)
Cash and cash equivalents at beginning of year		1,958	2,509
Cash and cash equivalents at end of year		944	1,958

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Company information

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

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. 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 company. Monetary amounts in these financial statements are rounded to the nearest £'000.

The accounts have been prepared on the historical cost convention.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes which are set out in the notes to the accounts.

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 accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

1.5 Resources expended

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

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

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

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:

Land and buildings	50 years straight line
Leasehold improvements	Over the life of the lease
Motor vehicles	33% reducing balance

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The Company 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 when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts 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 trade and other receivables 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.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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 company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

1.11 Retirement benefits

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

1.12 Leases

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

1.13 Foreign currency exchange rate gains/losses

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange.

1.14 Critical accounting estimates and judgments

In the application of the charity's accounting policies, the trustees are required to make judgments, 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£'000	£'000	£'000	£'000
Donations and gifts	3	2	5	42
Grants receivable for core activities	13	7	20	14
	<u>16</u>	<u>9</u>	<u>25</u>	<u>56</u>
Donations and gifts				
Paddy Wallace fund for Autism	-	-	-	40
Other Donations	3	2	5	2
	<u>3</u>	<u>2</u>	<u>5</u>	<u>42</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Charitable activities

	2019 £'000	2018 £'000
Other income	5,748	5,277
Analysis by fund		
Unrestricted funds	4,940	
Restricted funds	808	
	5,748	
For the year ended 31 March 2018		
Unrestricted funds		4,439
Restricted funds		838
		5,277

4 Charitable activities

	2019 £'000	2018 £'000
Staff costs	4,564	3,894
Activities undertaken directly	391	474
Support costs	592	701
Depreciation and impairment	26	15
Governance costs	29	41
	5,602	5,125
	5,602	5,125
Analysis by fund		
Unrestricted funds	4,787	
Restricted funds	815	
	5,602	
For the year ended 31 March 2018		
Unrestricted funds		4,279
Restricted funds		846
		5,125

AUTISM INITIATIVES NORTHERN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

4 Charitable activities (continued)

Analysis of Governance costs	2019 £'000	2018 £'000
Legal and professional fees	12	29
Audit fees	13	8
Accountancy fees	4	4
	<u>29</u>	<u>41</u>

5 Trustees

The trustees neither received nor waived any emoluments during the year.
The aggregate amount of expenses reimbursed to trustees during the year was nil (2018: nil).

6 Employees

Number of employees

The average monthly number employees during the year was:

	2019 Number	2018 Number
Administration	9	10
Managers	10	14
Care workers	237	241
	<u>256</u>	<u>265</u>

Employment costs

	2019 £'000	2018 £'000
Wages and salaries	4,199	3,868
Social security costs	283	253
Other pension costs	54	28
Other wage costs	279	125
	<u>4,815</u>	<u>4,274</u>

Included in employment costs are agency costs of £260,573 (2018:£121,818). These are included within "Other wage costs". Agency staff are used to cover staff shortages.

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

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in a fund independently administered. The pension charge of £53,708 (2018: £27,708) represents contributions payable by the charitable company to the fund. At 31 March 2019 there were outstanding contributions of £9,431 (2018: £4,140).

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Tangible fixed assets

	Land and buildings £'000	Equipment £'000	Fixtures & fittings £'000	Motor Vehicles £'000	Total £'000
Cost					
At 1 April 2018	1,044	12	25	72	1,153
Additions	179	-	-	-	179
Disposals	-	(12)	(19)	(15)	(46)
At 31 March 2019	1,223	-	6	57	1,286
Depreciation and impairment					
At 1 April 2018	50	12	22	62	146
Depreciation charged in the year	21	-	2	3	26
Depreciation eliminated on disposal	-	(12)	(19)	(15)	(46)
At 31 March 2019	71	-	4	50	126
Carrying amount					
At 31 March 2019	1,152	-	2	7	1,160
At 31 March 2018	994	-	3	10	1,007

Included above are assets held under finance leases or hire purchase contracts as follows:

	2019 £'000	2018 £'000
Net book value		
Motor vehicles	-	-
Depreciation charge for year		
Motor vehicles	-	-

8 Debtors

	2019 £'000	2018 £'000
Amounts falling due within one year:		
Trade debtors	558	427
Amounts due from fellow group undertakings	994	2
Other debtors	3	10
Prepayments and accrued income	157	88
	1,712	527

AUTISM INITIATIVES NORTHERN IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

9 Creditors: amounts falling due within one year

	2019 £'000	2018 £'000
Other taxation and social security	79	64
Trade creditors	59	55
Amounts owed to group undertakings	99	-
Other creditors	439	363
Accruals and deferred income	65	109
	<u>741</u>	<u>591</u>

10 Retirement benefit schemes

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

11 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					
	Balance at 1 April 2017 £'000	Incoming resources £'000	Resources expended £'000	Balance at 31 March 2018 £'000	Incoming Resources £'000	Resources expended £'000
						Balance at 31 March 2019 £'000
N.I. Housing Executive	-	838	(838)	-	808	(808)
PSS Training Strategy Grant	-	8	(8)	-	7	(7)
Private Donation	-	-	-	-	2	-
	-	846	(846)	-	817	(815)
						2

- **Northern Ireland Housing Executive** – Our Supporting People services operated at a deficit of £347,214 (2018 £260,383) for the year ended 31st March 2019. The excess of expenditure was funded through the Charity's unrestricted reserves.
- **PSS Training Strategy Grant** – a grant to provide training support to Official NVQ levels

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

12 Designated Funds

	Balance at 1 April 2017	Incoming resources	Resources expended	Movement in funds Balance at 31 March 2018	Incoming Resources	Resources expended	Balance at 31 March 2019
Communication/Marketing Strategy	25	-	-	25	-	-	25
ICT Strategy	80	-	-	80	-	-	80
Capital Fund – Day care	750		(635)	115	-	-	115
	855		(635)	220	-	-	220

- **Media Strategy** – a capital fund to review and develop the PR and marketing strategy, with a more centralised approach, and devise a communication strategy to move the organisation in line with our vision and mission
- **ICT Strategy** – a fund to develop and implement an ICT strategy to disseminate and share information, and streamline the processes into more efficient operations
- **Capital Fund – Daycare** – a capital fund to continue the strategic plan to provide new Day Care facilities, additional supported housing and respite and holiday facilities.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13	Analysis of net assets between funds	Unrestricted funds £'000	Restricted funds £'000	Total £'000
	Fund balances at 31 March 2019 are represented by:			
	Tangible assets	1,160	-	1,160
	Current assets/(liabilities)	1,915	-	1,915
		<u>3,075</u>	<u>-</u>	<u>3,075</u>

14 Operating lease commitments

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

	2019 £'000	2018 £'000
Within one year	133	160
Between two and five years	27	57
	<u>160</u>	<u>217</u>

15 Related parties

The charitable company was under the control of Autism Initiatives Group, a company registered in England & Wales, company number 07120634 and a registered charity, charity number 1170634, throughout the current year. In the previous year it was under the control of Autism Initiatives (UK), a company registered in England & Wales, company number 2436777 and a registered charity, charity number 702632. The results of Autism Initiatives Northern Ireland are included in the consolidated financial statements of Autism Initiatives Group, (2018: Autism Initiatives (UK)).

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

16 Cash generated from operations	2019 £'000	2018 £'000
Surplus/(Deficit) for the year	174	217
Adjustments for:		
Interest receivable	(3)	(10)
Depreciation and impairment of tangible fixed assets	26	15
Loss on disposal of fixed assets		
Movements in working capital:		
(Increase)/decrease in debtors	(194)	(153)
Increase/(decrease) in creditors	51	(30)
Cash generated from/(used in) operations	54	39

17 Taxation

Autism Initiatives Northern Ireland is accepted as a charity by HM Revenue & Customs and is exempt from tax under Section 505 Income and Corporation Taxes Act 1988.

18 Contingent asset

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

19 Acknowledgements

Autism Initiatives Northern Ireland is extremely grateful to the following funders who have generously given the following restricted grants and donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.

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

Grant Funders

- Department of Health, Social Services and Public Safety (Northern Ireland) – PSS Training Strategy