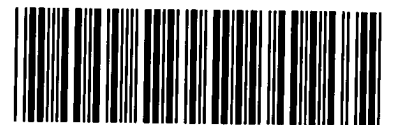


Charity Registration No. 104641

Company Registration No. NI 047238 (Northern Ireland)

AUTISM INITIATIVES NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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AUTISM INITIATIVES NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B E Williams Mr J McCarthy Mr A Grainger Mr A McAvoy Dr J Harshaw Mrs R Bailey
Secretary	Mrs A MacRandal
Charity number	104641
Company number	NI 047238
Principal address	Office 1 Linden House Beechill Road Belfast BT8 7QN
Registered office	Office 1 Linden House Beechill Road Belfast BT8 7QN
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

AUTISM INITIATIVES NORTHERN IRELAND

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AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

The charity aims:

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

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

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

Services in Northern Ireland include:

- Supported living
- 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) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

- The Covid-19 emergency situation as in all regions has created a major challenge to services remaining safe during this pandemic. At the time of writing this a major achievement is that our infection control plans have successfully kept all services, service users and staff free from the coronavirus.
- Supported over 160 adults and children with an Autism Spectrum Condition (ASC) during the past year.
- We obtained a new supported living service for a service user in one of the HSCT (Southern). Another service user is moving into a shared house in another HSCT area (Belfast). Both these were delayed due to the Covid-19 emergency but we are now back transitioning the two young men into their new homes.
- We featured in 2 Press Articles for our 'Active Autism' project in Derry when it was launched by the mayor of Derry & Strabane Council. Our monthly disco in Newcastle, County Down is DJ'd by a Service User and supported by staff that received favourable local press coverage with another 2 Press Articles. Additionally another service user in Newcastle had a Press Article on his music composition. We launched our Instagram page this year (January 2020) and this complements our existing social media presence on Facebook (11,000 followers) and Twitter (3,000 followers).
- In all inspections by the RQIA they were highly commending of our services. Northern Ireland Housing Executive inspections of the services also remain very positive. HSCT commissioners have been highly complementary of our service delivery during the coronavirus pandemic. In a difficult time for family carers when government advice has been to restrict visitors to services many family carers have given compliments and praise on how our staff have supported service users to keep in touch with them using technology.
- Recruitment and retention of staff remains an issue across the sector, which is challenging in NI as our unemployment rate is in the region of 3% one of the lowest in the UK (although the economic impacts of the pandemic are expected to lead to significant increases in unemployment in many sectors). However, the HR team are effectively managed our recruitment/vacancies. Total employees numbers across the year remains just over 250 staff. We introduced new terms and conditions during the year, inclusive of a pay increase that has helped recruitment. An additional recruitment strategy has been use of Facebook campaigns, targeted at services we have had difficulty to recruit to. We have developed a strong social media following with low-cost recruitment based campaigns on Facebook. These have targeted 6 areas where the services have required staff and generated 450 leads resulting in 40 Offers of Employment, recruiting approximately 25 people through the campaigns. The campaigns cost around £500 total (£90 each) that is significantly lower than traditional newspaper press, some of which charge in the region of £1,000-£1,500 for one advertisement. Our average absence rate across the year Q1-Q3 was 3.8%, below the industry average of 5%. This increased during the remainder of the year to a high of 14% (10% related to Covid-19, staff isolation or shielding) to a present low of 6.5% (3.6% related to Covid-19). This significant improvement was due to daily absence recording and management arranging staff to have Covid-19 tests when these became available.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2020

- 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 97% of staff respondents stating that the impact of the training was either good or excellent. During the Covid-19 emergency essential training for new staff has continued with designated trainers using remote technology and amended presentations to carry out face to face sessions. This, together with, the addition of designated Mentors to assist staff to complete the Induction Book has enabled staff to cover all training required and to be supported in their first few months while making them safe and equipped with the required knowledge to start work in the services. Refresher training is in place for all essential training with an increased use of online and remote training where necessary for example in PBS, Safeguarding, Medication, Infection Control and other essential training.
- The coronavirus pandemic has led to financial challenges such as enhancing our sick pay scheme when Covid-19 related isolation or shielding. Agency premium costs due to increased staff sickness, purchase of PPE and additional computer/phone equipment for staff to work from home who could do so has also been additional. During the final quarter of the year we have effectively been recording and managing the Covid-19 additional costs and have robust records in place to claim reimbursements from our commissioners.

Financial review

Total incoming resources in the year ended 31st March 2020 was £6.5m (£5.8m 2019), an increase of £0.7m over the previous year. Resources expended in the period, before a donation of £0.7m (2019: £nil) made to the parent charity, Autism Initiatives Group, was £6.3m (2019: £5.6m) resulting in a surplus of £0.1m (2019: £0.2 m) before the donation. The net movement on funds in the period was a deficit of £0.6m (2019: surplus £0.2m) after the donation.

The balance sheet remains healthy with net assets of £2.5m. Unrestricted funds amount to £2.5m. Capital expenditure for the year of £155k includes the purchase of one supported living dwelling.

Reserves policy

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

The trustees also consider it important to be able to continue to advance the work of the Charity by continuous programmes of research and development into its operations. Given this, the trustees consider that a target amount of between three to six months of core expenditure should ideally be maintained as free reserves to ensure the above and to give the reassurance to beneficiaries and funders. Based on the financial statements to 31 March 2020 this would equate to committing to build a level of free reserves in the long term of circa £2.4m.

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 the donor charity, to be applied specifically for the operations of that charity.

Therefore when assessing the level of free reserves available for the Charity the trustees consider the combined level of free reserves held in Autism Initiatives Northern Ireland 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 2020 free reserves were £1.1m (2019: £1.7m) in the Charity and there was an amount of £0.7m (2019: £nil) held as designated in AIG. The trustees are aware that combined £1.8m falls short of the aspirational target that they have set but they are fully committed to working towards this goal in the long term.

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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.

Investment Policy

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

The charities investment objectives are to:

- Generate income to further the 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.

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.

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

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

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

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

Financial risk

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

Operational risk

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

Health and Safety

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any 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.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2020

Plans for Future Periods

- There is uncertainty in society as we move through the coronavirus pandemic towards recovery but with constant vigilance for a second peak as lockdown restrictions are eased, or a winter peak if no vaccine is discovered. The uncertainty relates to not knowing what the "new norm" might look like for organisations like ours but in dealing with the pandemic to date we have shown resilience and ability to adapt to change successfully.
- In the next year we shall re-evaluate our strategic aims for 2020 to 2023 implementing changes in operational/action plans taking into account the continuing Covid-19 situation and plans for post-coronavirus ways of working.
- Core to our strategy shall be consolidating our present services and continuing to expand ASC specialist services. In the coming year we shall:
 - Open one new support living house, and potentially plan for a second one.
 - Transition a second new service user into our Cookstown service and evaluate potential to develop this into a 3-person service.
 - Transition 3 new service users into our Newcastle services, one to Donard Murray and two to Central Promenade.
 - Transition one new service user into a vacancy in our Glen Road service.
- As well as new developments consolidating our existing services shall involve planned service recovery for the Newcastle Day Opportunities service that has been closed due to Covid-19. We shall also transition individuals who had moved to live with their parents for several weeks because of coronavirus back to their supported living homes based on assessed need and infection control risk safeguarding measures.
- In recent years the unemployment rate in NI has been the lowest in the UK, which has made recruitment very difficult. However, all forecasts are that the economic impacts of Covid-19 shall lead to a significant rise in the unemployment rate. We see this as an opportunity to market our service and enhance recruitment and retention in the organisation by seizing this opportunity.
- Income Generation – the developments above will lead to the generation of additional funding in the coming year increasing the soundness of our financial standing.
- Finance – we shall continue to demonstrate best practice in effective financial planning, management and reporting and effectively promote value for money. We shall make a strong case for reimbursement of Covid-19 additional costs and have confidence in being successful in this.
- In 2020/21 we will continue to improve the life quality of the people we support. Our service delivery for the people we support has adapted to requirements of Covid-19 and we shall continue to innovate with providing alternative activities where these are required during the coronavirus pandemic. Our overall aim is to have in place sound measures of the total difference we have made to individuals lives for as long as the pandemic lasts and post-pandemic.

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.

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

Mr B E Williams

Mr J McCarthy

Mr A Grainger

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2020

Mr A McAvoy
Dr J Harshaw
Mrs R Bailey

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

Executive management

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

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

Risk management

The trustees have a risk management strategy that comprises of:

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

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

Business planning

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

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

Organisational structure

The 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.

Remuneration policy

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

Auditor

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

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2020

Disclosure of information to auditor

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

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



Mr B E Williams

Trustee

Dated: 25 August 2020

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Opinion

We have audited the financial statements of Autism Initiatives Northern Ireland (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, 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 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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 charity'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 auditor's report thereon. 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.

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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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

25 August 2020

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	8,323	35,724	44,047	15,993	8,884	24,877
Charitable activities	4	5,606,039	817,213	6,423,252	4,939,700	807,634	5,747,334
Investments	5	-	-	-	3,335	-	3,335
Other income	6	1,652	-	1,652	-	-	-
Total income		5,616,014	852,937	6,468,951	4,959,028	816,518	5,775,546
<u>Expenditure on:</u>							
Charitable activities	7	5,494,516	846,277	6,340,793	4,786,714	814,474	5,601,188
Net income for the year before donation		121,498	6,660	128,158	172,314	2,044	174,358
Donation paid to parent charity		694,000	-	694,000	-	-	-
Total resources expended		6,188,516	846,277	7,034,793	4,786,714	814,474	5,601,188
Net (expenditure)/income for the year/							
Net movement in funds		(572,502)	6,660	(565,842)	172,314	2,044	174,358
Fund balances at 1 April 2019		3,073,130	2,044	3,075,174	2,900,816	-	2,900,816
Fund balances at 31 March 2020		2,500,628	8,704	2,509,332	3,073,130	2,044	3,075,174

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

All income and expenditure derive from continuing activities.

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


AUTISM INITIATIVES NORTHERN IRELAND


BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		1,284,214		1,159,078
Current assets					
Debtors	12	734,761		1,712,980	
Cash at bank and in hand		1,242,817		943,980	
		<u>1,977,578</u>		<u>2,656,960</u>	
Creditors: amounts falling due within one year	14	<u>(668,477)</u>		<u>(740,864)</u>	
Net current assets			1,309,101		1,916,096
Total assets less current liabilities			<u>2,593,315</u>		<u>3,075,174</u>
Creditors: amounts falling due after more than one year	15		(83,983)		-
Net assets			<u><u>2,509,332</u></u>		<u><u>3,075,174</u></u>
Income funds					
Restricted funds	16		8,704		2,044
<u>Unrestricted funds</u>					
Designated funds	17	220,363		220,363	
General unrestricted funds		<u>2,280,265</u>		<u>2,852,767</u>	
			<u>2,500,628</u>		<u>3,073,130</u>
			<u><u>2,509,332</u></u>		<u><u>3,075,174</u></u>

The financial statements were approved by the Trustees on 25 August 2020


Mr B E Williams
Trustee

Mr J McCarthy
Trustee 

Company Registration No. NI 047238

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		358,656		(839,290)
Investing activities					
Purchase of tangible fixed assets		(154,613)		(179,408)	
Proceeds on disposal of tangible fixed assets		2,300		1,466	
Interest received		-		3,335	
Net cash used in investing activities			(152,313)		(174,607)
Financing activities					
Repayment of bank loans		92,494		-	
Net cash generated from/(used in) financing activities			92,494		-
Net increase/(decrease) in cash and cash equivalents			298,837		(1,013,897)
Cash and cash equivalents at beginning of year			943,980		1,957,877
Cash and cash equivalents at end of year			<u>1,242,817</u>		<u>943,980</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

In making this assessment the trustees have considered the impact of the Coronavirus which is prevalent at the time of approval of these accounts and consider that the charity has adequate reserves and revenue streams to continue in operational existence for the foreseeable future taking account of economic uncertainties caused by the pandemic.

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.

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 2020

1 Accounting policies

(Continued)

1.5 Expenditure

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

The specific bases used are as follows:

Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.

Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	50 years straight line
Fixtures and fittings	25% straight line
Motor vehicles	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in 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 assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

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.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	6,455	6,660	13,115	3,018	2,044	5,062
Grants receivable for core activities	1,868	29,064	30,932	12,975	6,840	19,815
	<u>8,323</u>	<u>35,724</u>	<u>44,047</u>	<u>15,993</u>	<u>8,884</u>	<u>24,877</u>

4 Charitable activities

	2020 £	2019 £
Sales within charitable activities	<u>6,423,252</u>	<u>5,747,334</u>
Analysis by fund		
Unrestricted funds	5,606,039	4,939,700
Restricted funds	817,213	807,634
	<u>6,423,252</u>	<u>5,747,334</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

5 Investments

	Total	Unrestricted funds
	2020	2019
	£	£
Interest receivable	-	3,335

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Net gain on disposal of tangible fixed assets	1,652	-

7 Charitable activities

	2020	2019
	£	£
Staff costs	4,996,255	4,564,046
Depreciation and impairment	28,829	25,353
Direct costs	721,991	391,475
	5,747,075	4,980,874
Share of support costs (see note 8)	572,917	591,451
Share of governance costs (see note 8)	20,801	28,863
	6,340,793	5,601,188
Analysis by fund		
Unrestricted funds	5,494,516	4,786,714
Restricted funds	846,277	814,474
	6,340,793	5,601,188

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	199,139	-	199,139	250,303	-	250,303
Support costs	373,778	-	373,778	341,148	-	341,148
Audit fees	-	9,600	9,600	-	12,700	12,700
Legal and professional	-	11,201	11,201	-	16,163	16,163
	<u>572,917</u>	<u>20,801</u>	<u>593,718</u>	<u>591,451</u>	<u>28,863</u>	<u>620,314</u>
Analysed between Charitable activities	<u>572,917</u>	<u>20,801</u>	<u>593,718</u>	<u>591,451</u>	<u>28,863</u>	<u>620,314</u>

Governance costs includes payments to the auditors of £9,600 (2019- £12,700) for audit fees.

9 Trustees

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Administration	7	9
Managers	11	10
Care workers	254	237
	<u>272</u>	<u>256</u>

Employment costs

	2020 £	2019 £
Wages and salaries	4,813,597	4,477,953
Social security costs	299,111	282,689
Other pension costs	82,686	53,707
	<u>5,195,394</u>	<u>4,814,349</u>

Included in employment costs are agency costs of £298,928 (2019: £260,573). Agency costs are used to cover staff shortages.

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2019	1,223,006	5,725	56,154	1,284,885
Additions	154,613	-	-	154,613
Disposals	-	-	(16,320)	(16,320)
At 31 March 2020	1,377,619	5,725	39,834	1,423,178
Depreciation and impairment				
At 1 April 2019	70,872	4,294	50,641	125,807
Depreciation charged in the year	25,757	1,431	1,641	28,829
Eliminated in respect of disposals	-	-	(15,672)	(15,672)
At 31 March 2020	96,629	5,725	36,610	138,964
Carrying amount				
At 31 March 2020	1,280,990	-	3,224	1,284,214
At 31 March 2019	1,152,134	1,431	5,513	1,159,078

12 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	530,438	558,311
Amounts owed by fellow group undertakings	17,325	994,026
Other debtors	9,545	3,223
Prepayments and accrued income	177,453	157,420
	734,761	1,712,980

13 Loans and overdrafts

	2020	2019
	£	£
Bank loans	92,494	-
Payable within one year	8,511	-
Payable after one year	83,983	-

The long-term loan is secured by a first and only legal mortgage over property situated at 58 Edenvale, Armagh, BT60 1JF.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

14 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank loans	13	8,511	-
Other taxation and social security		75,011	79,162
Trade creditors		84,065	58,411
Amounts owed to fellow group undertakings		21,778	98,637
Other creditors		390,157	440,063
Accruals and deferred income		88,955	64,591
		<u>668,477</u>	<u>740,864</u>

15 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	13	83,983	-
		<u>83,983</u>	<u>-</u>

16 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		
	Incoming resources £	Resources expended £	Balance at 1 April 2019 £	Incoming resources £	Resources expended 31 March 2020 £	Balance at 31 March 2020 £
N.I Housing Executive	807,634	(807,634)	-	817,213	(817,213)	-
PSS Training Strategy						
Grant	6,840	(6,840)	-	29,064	(29,064)	-
Private donations	2,044	-	2,044	6,660	-	8,704
	<u>816,518</u>	<u>(814,474)</u>	<u>2,044</u>	<u>852,937</u>	<u>(846,277)</u>	<u>8,704</u>

Northern Ireland Housing Executive - Our Supporting People services operated at a deficit of £388,127 (2019: £347,214) for the year ended 31st March 2020. The excess of expenditure was funded through the Charity's unrestricted reserves.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

17 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 2018 £	Movement in funds Incoming resources £	Balance at 1 April 2019 £	Movement in funds Incoming resources £	Balance at 31 March 2020 £
Communication / Marketing Strategy	25,000	-	25,000	-	25,000
ICT Strategy	80,313	-	80,313	-	80,313
Capital Fund - Daycare	115,050	-	115,050	-	115,050
	<u>220,363</u>	<u>-</u>	<u>220,363</u>	<u>-</u>	<u>220,363</u>

Communication / Marketing 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 - Day Care - a capital fund to continue the strategic plan to provide new Day Care facilities, additional supported housing and respite and holiday facilities.

18 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	1,284,214	-	1,284,214	1,159,078	-	1,159,078
Current assets/ (liabilities)	1,300,397	8,704	1,309,101	1,914,052	2,044	1,916,096
Long term liabilities	(83,983)	-	(83,983)	-	-	-
	<u>2,500,628</u>	<u>8,704</u>	<u>2,509,332</u>	<u>3,073,130</u>	<u>2,044</u>	<u>3,075,174</u>

19 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.

20 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.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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:

	2020 £	2019 £
Within one year	81,333	133,000
Between two and five years	13,374	27,000
	<u>94,707</u>	<u>160,000</u>

22 Related party transactions

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.

The results of Autism Initiatives Northern Ireland are included in the consolidated financial statements of Autism Initiatives Group.

23 Cash generated from operations

	2020 £	2019 £
(Deficit)/surplus for the year	(565,842)	174,358
Adjustments for:		
Investment income recognised in statement of financial activities	-	(3,335)
Gain on disposal of tangible fixed assets	(1,652)	-
Depreciation and impairment of tangible fixed assets	28,829	25,353
Movements in working capital:		
Decrease/(increase) in debtors	978,219	(1,186,047)
(Decrease)/increase in creditors	(80,898)	150,381
Cash generated from/(absorbed by) operations	<u>358,656</u>	<u>(839,290)</u>

24 Analysis of changes in net funds

	At 1 April 2019 £	Cash flows £	At 31 March 2020 £
Cash at bank and in hand	943,980	298,837	1,242,817
Loans falling due within one year	-	(8,511)	(8,511)
Loans falling due after more than one year	-	(83,983)	(83,983)
	<u>943,980</u>	<u>206,343</u>	<u>1,150,323</u>