

Charity registration number 104641

Company registration number NI047238 (Northern Ireland)

AUTISM INITIATIVES NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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	NI047238
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

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

And so our aims for the year are:

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

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

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

Brian Williams

Chairman

Dated: 16 November 2022

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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
- 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 2022

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.

Achievements and performance

In the past year Covid has of course remained a significant concern and there has been fluctuations in the numbers of staff and people supported testing positive. We experienced Covid-19 outbreaks in close to a quarter of our services, over fifty per cent of our staff developed coronavirus but only nine per cent of people supported developed the condition. The low number of people supported who developed coronavirus, none of whom were very ill or needed hospital care, is testament to our effective infection control processes, planning, risk assessing and adapting to the fast moving requirements that were required during the pandemic. By being proactive and rapidly adapting to requirements related to the coronavirus pandemic in the past year our staff and people supported have been kept safe.

There were also excellent shared responses by our staff teams and senior managers in supporting each other through the pandemic that resulted in organisation resilience as well as high levels of safety and well-being for the people we support. At times staffing did become difficult however due to the financial health of the Charity we were also able to enhance overtime rates to encourage increased staffing over the festive season.

AINI continues to show healthy business growth this year, total turnover in the financial year was £7.1m in 20/21 and for the 2021/22 financial year this increased to £7.3m. We had been successful in filling vacancies within services, with healthy referrals throughout the year, and have also commenced a new supported living service. The new service was designed around the specific needs of a young person with autism who would not tolerate living with others, their support from a previous provider had broken down. This service opened despite difficulties with recruitment across the social care sector due to the pandemic. The young person has settled very well into their new home and she and her family are delighted with the support Autism Initiatives are providing.

Training and the specialist training provided by the Charity is integral to the good outcomes experienced by beneficiaries. All regulatory training is provided at a consistently high rate of over ninety per cent well in excess of our key performance indicator of eighty per cent delivery.

Evaluation surveys of staff views, experiences and engagement with training activities are overwhelmingly positive. This excellent standard of training delivery has been maintained during the pandemic by use of improved flexibility of the training delivery utilising both face-to-face and online training combined with experiential learning such as shadowing in the work setting and an excellent induction programme.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

We continued to maintain a very good relationship with commissioners in NI which continues to contribute to a steady annual increase in commissioned work being awarded to us due to how successfully we have provided such services to agreed contracted times. Our reputation remains high which is regularly acknowledged by care management professionals in reviews and interactions with our services. For example reported by a HSCT Manager about one of our services:

'I just want to tell you the provider report you completed is the best provider report I have ever read. It provides all the information I need to complete a comprehensive assessment and shows how much care and support you provide for (person supported) and how well you know him.'

The work of the Charity continues to be respected, for example a clinical psychologist commenting on a young person who transitioned into a new service:

'She commended supporters on how well they have supported X throughout the transition into her new home. She is now displaying few behaviours of concern and therefore can be discharged from clinical psychology at this time as staff have allowed X to get to know them so well which has made her comfortable and feel reassured in her new setting.'

We record and monitor significant compliments made about our services from key stakeholders, and we are especially proud of the high number of these received and regard this as a useful quality marker of good service provision. In the past year we have had over one hundred compliments. These come from a range of professionals and stakeholders and focus on the excellent care, support and expertise that our supporters and managers provide. But, our greatest pride is in compliments from families of the people we support. The following examples are from three individual parents, representative of three separate services:

'I had A's review today and placed on record the wonderful care and support she receives ... and how much it means to us to know that she is so valued and loved in her home.'

'B is so happy ... nothing is ever too much trouble. All work hard to keep him and other service users as happy and as safe as possible.'

'I compliment all supporters on how well they have cared for C since she has moved into the service. I know she is in the right place and I have seen a big difference in her.'

A mother commented on her daughter's care and support- I had D'S review today and placed on record the wonderful care and support she receives ... and how much it means to us to know that she is so valued and loved in her home.'

A father stated he thanked staff both for helping his son get his booster vaccination and ensuring that it all went 'incredibly smoothly and for making the process so easy for him'.

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

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Total incoming resources in the year ended 31st March 2022 were £7.3m (£7.1m 2021), an increase of £0.2m over the previous year. Resources expended in the period, were £6.8m (2021: £6.3m) resulting in a surplus of £0.5m (2021: £0.8m).

The balance sheet remains healthy with net assets of £3.9m.

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 2022 this would equate to committing to build a level of free reserves in the long term of circa £3.4m.

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans. As at 31 March 2022 free reserves were £1.6m (2021: £1.2m) in the charity in addition to reserves held as designated in AIG for the benefit of subsidiary charities. The trustees are aware that the level of free reserves in the charity falls short of the aspirational target that they have set, even when considering any free reserves that may be available to them in AIG, but they are fully committed to working towards this goal in the long term.

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 to fund research and development for the benefit of subsidiary charities of the Group.

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.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

Plans for future periods

We have been very successful in providing bespoke individual autism specific services for individuals who require this type of service. Having developed a good reputation with commissioners for developing such services we shall develop another service of this nature in the coming year.

A year ago we commenced provision of Defibrillators in services to provide rapid cardiac emergency first aid in services, which are known to potentially save lives. To date approaching fifty per cent of services have been provided with a defibrillator and in the coming year we intend to provide one in each service.

From fund-raising in the coming year we intend to provide garden equipment, raised beds for growing flowers and vegetables, garden furniture to provide for fuller use of outside space, and garden equipment that can act as sensory enhancements for the people we support.

We aim to relocate our head office, and also develop a new day resource centre for young people.

We will continue to receive referrals and work with commissioners and families to provide flexible and innovative service solutions.

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

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

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

Structure, governance and management

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

Mr A McAvoey

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.

Qualifying third party indemnity provisions

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.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The Director of Operations, 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.

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 A McAvoy

Trustee

16 November 2022

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

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.

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

AUTISM INITIATIVES NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM INITIATIVES NORTHERN IRELAND

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company 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

16 November 2022

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 2022

		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	Notes	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	42,415	1,040	43,455	33,929	6,202	40,131
Charitable activities	4	6,392,641	821,166	7,213,807	6,240,402	861,152	7,101,554
Other income	5	2,698	-	2,698	-	-	-
Total income		6,437,754	822,206	7,259,960	6,274,331	867,354	7,141,685
Expenditure on:							
Charitable activities	6	5,933,500	821,166	6,754,666	5,428,537	864,449	6,292,986
Net income for the year/ Net movement in funds		504,254	1,040	505,294	845,794	2,905	848,699
Fund balances at 1 April 2021		3,346,422	11,609	3,358,031	2,500,628	8,704	2,509,332
Fund balances at 31 March 2022		3,850,676	12,649	3,863,325	3,346,422	11,609	3,358,031

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,470,054		1,276,612
Current assets					
Debtors	11	772,803		664,019	
Cash at bank and in hand		2,095,242		1,823,716	
		<u>2,868,045</u>		<u>2,487,735</u>	
Creditors: amounts falling due within one year	13	<u>(330,604)</u>		<u>(331,059)</u>	
Net current assets			2,537,441		2,156,676
Total assets less current liabilities			4,007,495		3,433,288
Creditors: amounts falling due after more than one year	14		(144,170)		(75,257)
Net assets			<u>3,863,325</u>		<u>3,358,031</u>
Income funds					
Restricted funds	15		12,649		11,609
<u>Unrestricted funds</u>					
Designated funds	16	945,450		1,000,000	
General unrestricted funds		<u>2,905,226</u>		<u>2,346,422</u>	
			3,850,676		3,346,422
			<u>3,863,325</u>		<u>3,358,031</u>

The financial statements were approved by the Trustees on 16 November 2022

Mr A McAvoey
Trustee

Dr J Harshaw
Trustee

Company registration number NI047238

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	22		424,597		610,820
Investing activities					
Purchase of tangible fixed assets		(235,002)		(21,404)	
Proceeds from disposal of tangible fixed assets		4,590		-	
Net cash used in investing activities			(230,412)		(21,404)
Financing activities					
Proceeds from new bank loans		90,000		-	
Repayment of bank loans		(12,659)		(8,517)	
Net cash generated from/(used in) financing activities			77,341		(8,517)
Net increase in cash and cash equivalents			271,526		580,899
Cash and cash equivalents at beginning of year			1,823,716		1,242,817
Cash and cash equivalents at end of year			2,095,242		1,823,716

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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 the statement of financial activities.

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.

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.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

1.11 Retirement benefits

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	38,665	1,040	39,705	10,521	2,905	13,426
Grants receivable for core activities	3,750	-	3,750	23,408	3,297	26,705
	<u>42,415</u>	<u>1,040</u>	<u>43,455</u>	<u>33,929</u>	<u>6,202</u>	<u>40,131</u>

Donations and legacies includes £1,750 (2021: £22,908) Coronavirus Job Retention Scheme Grants and £Nil (2021 : £3,972) received from Autism Initiatives Group (Parent Charity)

4 Charitable activities

	2022 £	2021 £
Sales within charitable activities	<u>7,213,807</u>	<u>7,101,554</u>
Analysis by fund		
Unrestricted funds	6,392,641	6,240,402
Restricted funds	<u>821,166</u>	<u>861,152</u>
	<u>7,213,807</u>	<u>7,101,554</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	2,698	-

6 Charitable activities

	2022	2021
	£	£
Staff costs	5,711,082	5,353,500
Depreciation and impairment	39,668	29,006
Direct costs	377,390	367,080
	<u>6,128,140</u>	<u>5,749,586</u>
Share of support costs (see note 7)	608,183	528,640
Share of governance costs (see note 7)	18,343	14,760
	<u>6,754,666</u>	<u>6,292,986</u>
Analysis by fund		
Unrestricted funds	5,933,500	5,428,537
Restricted funds	821,166	864,449
	<u>6,754,666</u>	<u>6,292,986</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	271,658	-	271,658	205,987	-	205,987
Support costs	336,525	-	336,525	322,653	-	322,653
Audit fees	-	9,942	9,942	-	9,750	9,750
Legal and professional	-	8,401	8,401	-	5,010	5,010
	<u>608,183</u>	<u>18,343</u>	<u>626,526</u>	<u>528,640</u>	<u>14,760</u>	<u>543,400</u>
Analysed between						
Charitable activities	<u>608,183</u>	<u>18,343</u>	<u>626,526</u>	<u>528,640</u>	<u>14,760</u>	<u>543,400</u>

Governance costs includes payments to the auditors of £9,942 (2021: £9,750) for audit fees.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	9	9
Managers	10	11
Care workers	255	270
Total	<u>274</u>	<u>290</u>

Employment costs	2022 £	2021 £
Wages and salaries	5,503,860	5,124,176
Social security costs	383,466	346,250
Other pension costs	95,414	89,061
	<u>5,982,740</u>	<u>5,559,487</u>

Included in employment costs are agency costs of £248,325 (2021: £92,433). Agency costs are used to cover staff shortages.

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,399,023	5,725	39,834	1,444,582
Additions	188,432	-	46,570	235,002
Disposals	-	-	(39,834)	(39,834)
At 31 March 2022	1,587,455	5,725	46,570	1,639,750
Depreciation and impairment				
At 1 April 2021	124,575	5,725	37,670	167,970
Depreciation charged in the year	29,932	-	9,736	39,668
Eliminated in respect of disposals	-	-	(37,942)	(37,942)
At 31 March 2022	154,507	5,725	9,464	169,696
Carrying amount				
At 31 March 2022	1,432,948	-	37,106	1,470,054
At 31 March 2021	1,274,448	-	2,164	1,276,612

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	714,904	597,910
Amounts owed by fellow group undertakings	15,332	923
Other debtors	10,676	15,139
Prepayments and accrued income	31,891	50,047
	772,803	664,019

12 Loans and overdrafts

	2022	2021
	£	£
Bank loans	161,318	83,977
Payable within one year	17,148	8,720
Payable after one year	144,170	75,257

The two long-term loans are secured by a first and only legal mortgages over property situated at 58 Edenvale, Armagh, BT60 1JF and 56 Kingsway Drive Portadown.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	12	17,148	8,720
Other taxation and social security		98,730	79,172
Trade creditors		54,036	41,570
Amounts owed to fellow group undertakings		3,605	19,287
Other creditors		22,217	104,200
Accruals and deferred income		134,868	78,110
		<u>330,604</u>	<u>331,059</u>

14 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	12	<u>144,170</u>	<u>75,257</u>

15 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
N.I Housing Executive	-	861,152	(861,152)	-	821,166	(821,166)	-
Private donations	8,704	2,905	-	11,609	1,040	-	12,649
QCF Training Grants	-	3,297	(3,297)	-	-	-	-
	<u>8,704</u>	<u>867,354</u>	<u>(864,449)</u>	<u>11,609</u>	<u>822,206</u>	<u>(821,166)</u>	<u>12,649</u>

Northern Ireland Housing Executive - Our Supporting People services operated at a deficit of £354,790 (2021: £38 2,986) for the year ended 31st March 2022. The excess of expenditure was funded through the Charity's unrestricted reserves. Included in the Northern Ireland Housing Executive funding figure of £821,166 is one off non recurrent Covid funding of £42,460.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Designated funds

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

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Communication / Marketing Strategy	25,000	(25,000)	-	-	-	-
ICT Fund	80,313	(313)	80,000	-	(30,000)	50,000
Capital Fund - Service Development	115,050	194,950	310,000	(98,000)	138,000	350,000
Capital Fund - Head Office	-	400,000	400,000	-	-	400,000
Reinstatement Fund	-	30,000	30,000	-	10,000	40,000
Motor Vehicles	-	30,000	30,000	(47,000)	42,000	25,000
Covid Fund	-	150,000	150,000	(66,000)	(14,000)	70,000
Walk for Autism Donations	-	-	-	-	10,450	10,450
	<u>220,363</u>	<u>779,637</u>	<u>1,000,000</u>	<u>(211,000)</u>	<u>156,450</u>	<u>945,450</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 Fund- £50,000 has been ring fenced for ICT Development which includes contribution towards the upgrade of central servers; implementation of a Rota Management System and other required IT purchases.

Capital Fund - Service Development - This capital fund is for the relocation and fit out of the Belfast Daycare and outreach offices.

Capital Fund - Head Office - This capital fund is for the relocation and fit out of the Head Office

Reinstatement Fund - This designated fund reflects the estimated costs associated with returning current leased buildings to their former state at the end of the lease term

Motor Vehicles - A designated capital fund of £25,000 has been ring fenced for the replacement of motor vehicles

Covid Fund - A designated Covid 19 Fund of £700,000 has been ring fenced for future Covid responses in line with Group policy.

Walk for Autism Donations - A designated fund in respect of unspent Walk for Autism donations at the year end.

AUTISM INITIATIVES NORTHERN IRELAND

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

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	1,470,054	-	-	1,470,054	1,276,612	-	-	1,276,612
Current assets/(liabilities)	1,579,342	945,450	12,649	2,537,441	1,145,067	1,000,000	11,609	2,156,676
Long term liabilities	(144,170)	-	-	(144,170)	(75,257)	-	-	(75,257)
	<u>2,905,226</u>	<u>945,450</u>	<u>12,649</u>	<u>3,863,325</u>	<u>2,346,422</u>	<u>1,000,000</u>	<u>11,609</u>	<u>3,358,031</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 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.

19 Operating lease commitments

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

	2022 £	2021 £
Within one year	83,124	80,535
Between two and five years	30,228	4,750
	<u>113,352</u>	<u>85,285</u>

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.

21 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.

Key management are remunerated by Autism Initiatives Group.

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

22 Cash generated from operations

	2022 £	2021 £
Surplus for the year	505,294	848,699
Adjustments for:		
Gain on disposal of tangible fixed assets	(2,698)	-
Depreciation and impairment of tangible fixed assets	39,668	29,006
Movements in working capital:		
(Increase) in debtors	(108,784)	(3,100)
(Decrease) in creditors	(8,883)	(263,785)
Cash generated from operations	<u>424,597</u>	<u>610,820</u>

AUTISM INITIATIVES NORTHERN IRELAND

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

23 Analysis of changes in net funds

	At 1 April 2021	Cash flows	Acquisitions and disposals	Other non-cash changes	At 31 March 2022
	£	£	£	£	£
Cash at bank and in hand	1,823,716	271,526	-	-	2,095,242
Loans falling due within one year	(8,720)	(77,341)	77,742	(8,829)	(17,148)
Loans falling due after more than one year	(75,257)	-	(77,742)	8,829	(144,170)
	<u>1,739,739</u>	<u>194,185</u>	<u>-</u>	<u>-</u>	<u>1,933,924</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.