

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 2023

AUTISM INITIATIVES NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B E Williams Mr J McCarthy 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 2023

This financial year has proved to be another challenging one for many charitable organisations working within social care, especially set against inadequate funding and spiralling costs.

Whether as a consequence of Covid or Brexit, recruitment has been particularly difficult in many of our services, and as during Covid we have been able to rely on our brilliant staff teams to maintain both the quality of services and the positive outcomes for our beneficiaries.

I am pleased to report however that due to investment in systems and people, and innovative thinking and planning from our Human Resource colleagues, we saw a good improvement in the second half of this year. Further investment in employee pay and benefits also helped ease the situation, and our HR team continues to analyse risks and trends within the sector and develop proactive strategies alongside their operational colleagues. We have aimed to be a kind, understanding and aspirational employer where our expectations are clear - a Charity where connections between people are valued, where colleagues feel confident in making a positive impact through their work, and where people feel confident in their support. This aim will also be central to our thinking next year.

The way the organisation has bounced back in so many ways from Covid has been amazing, whether this has been in the development of new and innovative services, renewed training initiatives, our continued thinking and development of our specialist support, this has been a privilege to witness. And of course the Board and myself are particularly interested to see and hear about the progress of the people supported, and we heard many during this year of the impact of our specialist service on the lives of autistic people and their families.

I would like to thank our brilliant Executive, Senior management and Teams, and all those people within the organisation who support people to deliver effective service and build our success and reputation as a responsive, flexible, innovative, and specialist care provider.

Brian Williams

Chairman

Dated: 27 September 2023

AUTISM INITIATIVES NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 people supported, 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 2023

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

Some examples of the impact of our work for people supported:

In Cookstown we were able to support one person we support into her first work placement/ volunteering role. Through our understanding and approaches of autistic people we were able to successfully consult and support her thinking around her preferred activities. The person now works one day each week volunteering in a local animal park with her favourite animals; feeding and caring for animals, as well as teaching members of the public about these animals. This has had a tremendous impact on her social skills and confidence, and this has been acknowledged in recent compliments received from the parents.

The people we support have been encouraged and supported to explore their wider community areas and beyond, for example one person supported was able to plan and attend an overnight stay in Belfast and Newcastle, with the help of staff to plan and attend this.

One of the people we support has been able to become more financially stable, reducing their spending, credit card debt and making safer financial choices. Through support, plans, consultations, MDT meetings and ongoing close partnership working with the person supported, their family and the Trust, the individual has learned to better manage their finances to promote economic wellbeing, consolidate their debts into a more manageable payment system, reduce risky financial decisions and achieve greater financial security overall.

A person supported was supported to join a new social club to widen their social circle and explore their hobbies and interests with other adults with learning disabilities and additional needs. The person supported now attends a weekly social club on a Friday night called "Superstars", where attendees are encouraged to learn and develop social skills, as well as explore their own hobbies and interests, through activities such as baking, arts and crafts, and gaming. The person supported has expressed to staff how much they enjoy attending this club, and has been able to build strong friendships with other individuals in his local community.

A person we support has arranged to go on a holiday to Disney Land Paris. Previously in the home setting she lived in before AI, she had not been out very much in the community in a five year period. She has come on so well in the short time she has been in an AI service. Her confidence is growing, she is enjoying many activities including horse riding. Through having 2:1 support her support has been very person centred to her needs helping her achieve her short term goals and her future long term goals. The support staff have a good understanding of what motivates her and how she likes to communicate her likes and dislikes.

We continue to utilise our specialist approaches to supporting autistic people to generate good outcomes for the people that we support.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and Retention

Following the retirement of the Operations Director we have successfully recruited to this post, and welcomed our new Director.

A Pay uplift was implemented in December 2022. Also, in the later part of the financial year (February/March 2023) proposals and costings were completed and plans were agreed to introduce another pay uplift at the start of the next financial year (1st April 2023).

Medicash Employee Health Scheme introduced in 2022, for those employees who meet eligibility (two years' service plus). Eligible employees can claim costs back for a variety of health related costs, including, but not limited to: dental and optical charges. The scheme allows employees to claim up to a certain limit, under each category, each year.

We have invested in systems to increase both the speed of recruitment and the effectiveness of on boarding for new employees, this and a more flexible approach to interviewing and engagement with those people in pre-employment saw an upturn in staffing levels and a corresponding downturn in agency usage.

Throughout this year we have benefitted from a stable and effective senior management team, who have gone above and beyond to support services through a difficult period in relation to staffing that has been experienced by many agencies within social care.

Staff development and Training

We have continued to adapt to changing requirements and have moved to more face to face training as we move to a post Covid environment.

Within some of our services we have run a 4 week person centred mental health training programme to provide bespoke training to the staff team on supporting individuals with additional mental health needs and improving wellbeing for the people we support. Feedback from the manager and staff within this service has been overwhelmingly positive in allowing staff to provide more bespoke support.

Following RQIA (Regulation and Quality Improvement Authority) and Trust recommendations we introduced Dysphagia Training for all staff in June 2022. Face to face First Aid training was rolled out to all staff in October 2022 to equip them to deal with choking and to use the defibrillators which are now in every service. Managers also had access to free training in Dementia and Learning Disability and in Quality Improvement in Social Care via ARC.

The workforce development plan has again been reviewed this year, and some aspects of our specialist training in relation to autism and effective approaches to support have been enhanced.

We have continued to be highly effective in all aspects of compliance with mandatory training.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Total incoming resources in the year ended 31st March 2023 were £8m (£7.3m 2022), an increase of £0.7m over the previous year. Resources expended in the period, were £7.6m (2022: £6.8m) resulting in a surplus of £0.4m (2022: £0.5m).

The balance sheet remains healthy with net assets of £4.3m.

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 2023 this would equate to committing to build a level of free reserves in the long term of circa £3.8m (2022: £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 2023 free reserves were £1.9m (2022: £1.6m) 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 objectives 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 fulfill 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 2023

Risk policy

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 person supported, 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

The new Director is working closely with the Senior Leadership Team in NI to establish the priorities for AI Northern Ireland post Covid-19. These include:

- Filling a small number of vacancies in houses across Northern Ireland. Our priority is to find people who are compatible for the people who already live in the houses.
- Creating opportunities to increase our outreach services across the region. Discussions with health care trusts are underway to achieve this. Levels of people we support receiving out-reach support dropped through Covid-19 and we are focusing 2023/24 to re-establish lost services and introduce new ones.
- Re-introducing our successful health and well-being programmes from our Belfast Services including reaching out to children and young people.
- Exploring opportunities for property development in Northern Ireland including a plot of land owned by AI in Newcastle, Co. Down. This land has potential for new properties to be built with the purpose of introducing a short-break scheme to our portfolio of services.

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

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

(Resigned 2 February 2023)

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

AUTISM INITIATIVES NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2023

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

27 September 2023

AUTISM INITIATIVES NORTHERN IRELAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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 2023 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 2023 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

27 September 2023

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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	38,610	1,957	40,567	42,415	1,040	43,455
Charitable activities	4	7,150,885	819,633	7,970,518	6,392,641	821,166	7,213,807
Other income	5	-	-	-	2,698	-	2,698
Total income		7,189,495	821,590	8,011,085	6,437,754	822,206	7,259,960
Expenditure on:							
Charitable activities	6	6,763,932	821,590	7,585,522	5,933,500	821,166	6,754,666
Total expenditure		6,763,932	821,590	7,585,522	5,933,500	821,166	6,754,666
Net income for the year/ Net movement in funds		425,563	-	425,563	504,254	1,040	505,294
Fund balances at 1 April 2022		3,850,676	12,649	3,863,325	3,346,422	11,609	3,358,031
Fund balances at 31 March 2023		4,276,239	12,649	4,288,888	3,850,676	12,649	3,863,325

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		1,430,661		1,470,054
Current assets					
Debtors	12	1,101,899		772,803	
Cash at bank and in hand		2,201,359		2,095,242	
		<u>3,303,258</u>		<u>2,868,045</u>	
Creditors: amounts falling due within one year	13	<u>(318,437)</u>		<u>(330,604)</u>	
Net current assets			2,984,821		2,537,441
Total assets less current liabilities			4,415,482		4,007,495
Creditors: amounts falling due after more than one year	14		(126,594)		(144,170)
Net assets			<u>4,288,888</u>		<u>3,863,325</u>
Income funds					
Restricted funds	16		12,649		12,649
<u>Unrestricted funds</u>					
Designated funds	17	998,590		945,450	
General unrestricted funds		<u>3,277,649</u>		<u>2,905,226</u>	
			4,276,239		3,850,676
			<u>4,288,888</u>		<u>3,863,325</u>

The financial statements were approved by the Trustees on 27 September 2023

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 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		127,914		424,597
Investing activities					
Purchase of tangible fixed assets		(4,623)		(235,002)	
Proceeds from disposal of tangible fixed assets		-		4,590	
Net cash used in investing activities			(4,623)		(230,412)
Financing activities					
Proceeds from new bank loans		-		90,000	
Repayment of bank loans		(17,174)		(12,659)	
Net cash (used in)/generated from financing activities			(17,174)		77,341
Net increase in cash and cash equivalents			106,117		271,526
Cash and cash equivalents at beginning of year			2,095,242		1,823,716
Cash and cash equivalents at end of year			2,201,359		2,095,242

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

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 2023

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. All assets costing more than £5,000 are capitalised at cost.

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 2023

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 2023

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
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	38,610	-	38,610	38,665	1,040	39,705
Grants receivable for core activities	-	1,957	1,957	3,750	-	3,750
	<u>38,610</u>	<u>1,957</u>	<u>40,567</u>	<u>42,415</u>	<u>1,040</u>	<u>43,455</u>

Donations and legacies includes £nil (2022: £1,750) in respect of Coronavirus Job Retention Scheme Grants and £32,112 (2022 : £35,300) received from the Autism Initiatives Group charities.

4 Charitable activities

	2023 £	2022 £
Income from charitable activities	<u>7,970,518</u>	<u>7,213,807</u>
Analysis by fund		
Unrestricted funds	7,150,885	6,392,641
Restricted funds	<u>819,633</u>	<u>821,166</u>
	<u>7,970,518</u>	<u>7,213,807</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	-	2,698

6 Charitable activities

	2023	2022
	£	£
Staff costs	6,489,610	5,711,082
Depreciation and impairment	44,016	39,668
Direct costs	385,724	377,390
	6,919,350	6,128,140
Share of support costs (see note 7)	650,385	608,183
Share of governance costs (see note 7)	15,787	18,343
	7,585,522	6,754,666
Analysis by fund		
Unrestricted funds	6,763,932	5,933,500
Restricted funds	821,590	821,166
	7,585,522	6,754,666

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	240,710	-	240,710	271,658	271,658
Support costs	409,675	-	409,675	336,525	336,525
Audit fees	-	10,380	10,380	-	9,942
Legal and professional	-	5,407	5,407	-	8,401
	<u>650,385</u>	<u>15,787</u>	<u>666,172</u>	<u>608,183</u>	<u>626,526</u>
Analysed between					
Charitable activities	<u>650,385</u>	<u>15,787</u>	<u>666,172</u>	<u>608,183</u>	<u>626,526</u>

Governance costs includes payments to the auditors of £10,380 (2022: £9,942) 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.

One trustee received travel expenses of £47 (2022: £nil) during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	8	9
Managers	10	10
Care workers	255	255
Total	<u>273</u>	<u>274</u>

Employment costs

	2023 £	2022 £
Wages and salaries	6,218,628	5,503,860
Social security costs	416,041	383,466
Other pension costs	95,651	95,414
	<u>6,730,320</u>	<u>5,982,740</u>

Included in employment costs are agency costs of £811,553 (2022: £248,325). Agency costs are used to cover staff shortages.

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

(Continued)

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2022	1,587,455	5,725	46,570	1,639,750
Additions	4,623	-	-	4,623
At 31 March 2023	1,592,078	5,725	46,570	1,644,373
Depreciation and impairment				
At 1 April 2022	154,507	5,725	9,464	169,696
Depreciation charged in the year	31,775	-	12,241	44,016
At 31 March 2023	186,282	5,725	21,705	213,712
Carrying amount				
At 31 March 2023	1,405,796	-	24,865	1,430,661
At 31 March 2022	1,432,948	-	37,106	1,470,054

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,004,036	714,904
Amounts owed by fellow group undertakings	3,548	15,332
Other debtors	59,708	10,676
Prepayments and accrued income	34,607	31,891
	1,101,899	772,803

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	15	17,550	17,148
Other taxation and social security		96,848	98,730
Trade creditors		23,375	54,036
Amounts owed to fellow group undertakings		23,120	3,605
Other creditors		19,801	22,217
Accruals and deferred income		137,743	134,868
		<u>318,437</u>	<u>330,604</u>

14 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	15	126,594	144,170
		<u>126,594</u>	<u>144,170</u>

15 Loans and overdrafts

	2023 £	2022 £
Bank loans	144,144	161,318
	<u>144,144</u>	<u>161,318</u>
Payable within one year	17,550	17,148
Payable after one year	126,594	144,170
	<u>144,144</u>	<u>161,318</u>
Amounts included above which fall due after five years:		
Payable by instalments	52,178	71,460
	<u>52,178</u>	<u>71,460</u>

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 2023

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			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
N.I Housing Executive	-	821,166	(821,166)	-	819,633	(819,633)	-
Private donations	11,609	1,040	-	12,649	-	-	12,649
Newry Mourne and Down Council	-	-	-	-	1,957	(1,957)	-
	<u>11,609</u>	<u>822,206</u>	<u>(821,166)</u>	<u>12,649</u>	<u>821,590</u>	<u>(821,590)</u>	<u>12,649</u>

Northern Ireland Housing Executive - Our Supporting People services operated at a deficit of £467,064 (2022: £354,790) for the year ended 31st March 2023. The excess of expenditure was funded through the charity's unrestricted reserves. Included in the Northern Ireland Housing Executive funding figure of £819,633 (2022: £821,166) is one off non recurrent Covid funding of £nil (2022: £42,460).

The grant received from Newry Mourne and Down Council was for the purchase of sensory equipment

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
ICT Fund	80,000	-	(30,000)	50,000	-	10,000	60,000
Capital Fund - Service Development	310,000	(98,000)	138,000	350,000	-	25,000	375,000
Capital Fund - Head Office	400,000	-	-	400,000	-	100,000	500,000
Reinstatement Fund	30,000	-	10,000	40,000	-	10,000	50,000
Motor Vehicles	30,000	(47,000)	42,000	25,000	-	(25,000)	-
Covid Fund	150,000	(66,000)	(14,000)	70,000	(28,731)	(41,269)	-
Walk for Autism Donations	-	-	10,450	10,450	(18,522)	21,662	13,590
	<u>1,000,000</u>	<u>(211,000)</u>	<u>156,450</u>	<u>945,450</u>	<u>(47,253)</u>	<u>100,393</u>	<u>998,590</u>

ICT Fund- £60,000 has been ring fenced for the upgrade of ICT infrastructure to include implementation of new HR System and other required IT purchases.

Capital Fund - Service Development - this capital fund is for the development of a new short breaks / respite service and the development of a new Supported Living Service.

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 - the designated capital fund of £25,000 was ring fenced for the replacement of motor vehicles

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

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Designated funds

(Continued)

Walk for Autism Donations - a designated fund in respect of unspent Walk for Autism donations received from the Autism Initiatives Group at year end.

18 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	1,430,661	-	-	1,430,661	1,470,054	-	-	1,470,054
Current assets/(liabilities)	1,973,582	998,590	12,649	2,984,821	1,579,342	945,450	12,649	2,537,441
Long term liabilities	(126,594)	-	-	(126,594)	(144,170)	-	-	(144,170)
	<u>3,277,649</u>	<u>998,590</u>	<u>12,649</u>	<u>4,288,888</u>	<u>2,905,226</u>	<u>945,450</u>	<u>12,649</u>	<u>3,863,325</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

	2023 £	2022 £
Within one year	23,597	83,124
Between two and five years	17,639	30,228
	<u>41,236</u>	<u>113,352</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

	2023 £	2022 £
Surplus for the year	425,563	505,294
Adjustments for:		
Gain on disposal of tangible fixed assets	-	(2,698)
Depreciation and impairment of tangible fixed assets	44,016	39,668
Movements in working capital:		
(Increase) in debtors	(329,096)	(108,784)
(Decrease) in creditors	(12,569)	(8,883)
Cash generated from operations	<u>127,914</u>	<u>424,597</u>

AUTISM INITIATIVES NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	2,095,242	106,117	2,201,359
Loans falling due within one year	(17,148)	(402)	(17,550)
Loans falling due after more than one year	(144,170)	17,576	(126,594)
	<u>1,933,924</u>	<u>123,291</u>	<u>2,057,215</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.