

Charity Registration No. 20066031

Company Registration No. 435497 (Republic of Ireland)

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

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| Trustees | Mr B E Williams Ms S Kennedy Ms E Slater Ms D Palmer Mr N Lewis Mr C Greaney |
| Key Management Personnel | Mr T Bourke Ms C Lee Ms A Brosnan Ms C Redmond Ms G Hart |
| Charity number | 20066031 |
| Company number | 435497 |
| Registered office | Block 1 Newtown Business & Enterprise Park Newtownmountkennedy Co. Wicklow Ireland A63 HH95 |
| Auditor | FPM Accountants (Ireland) Limited Chartered Accountants & Registered Auditors Unit 5B & Unit 5H Fingal Bay Business Park Balbriggan Co. Dublin Ireland K32 NY57 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

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AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Chair's Statement

This financial year has proved to be another challenging one for many charitable organisations working within social care in Ireland, set against staffing pressures and spiralling costs.

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. Development as well didn't stop during this period, the organisation grew its income by €284k during this financial year, a 2.53% increase.

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.

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, the continued thinking and development of our specialist support, this has all 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.

Our fundraising teams support to services and projects has increased this year, and we have seen great improvements in how the fundraising team have supported colleagues to access fundraising income that both enhance the lives of autistic people and their families. The Walk for Autism campaign was another successful event, the money wholly applied to projects across Ireland.

This last year we have strategically focussed on:

- Embedding a culture of collaborating, listening and a passion for learning to ensure continuous improvement of our services.
- Being a kind, understanding and aspirational employer and support provider 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.
- To ensure shared understanding and development of our autism specialism and the benefits, outcomes and costs of this.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- To ensure good operational and practice leadership of all services and effective performance of each team.
- To ensure that our services are sustainable, safe and socially minded.
- To use understanding in work with all external stakeholders (HSE, autistic people, families) to understand their needs and respond to these through development of innovative solutions to support Quality of Life and wellbeing of autistic people.

I would like to thank my colleagues on the Board of Trustees for their support and our brilliant 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

Chair of Board of Trustees

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also directors of the charity) for the purposes of the Companies Act 2014, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 and aims are:

- 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.

Ensuring the charity work delivers its aims:

The trustees review the aims, and objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. It looks at the success of each key activity and the benefits they have brought to those groups of people the charity is set up to help. It also helps to ensure the aims, objectives and activities remained focused on the stated purposes. The trustees have referred to the guidance contained in the Charity Regulators general guidance on public benefit when reviewing the charity aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of the charity's work:

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.
- To work with professionals, carers and people supported to provide high quality services which are person centred and innovative and to ensure that people supported achieve their full potential and maximise their independence.
- To constantly strive to achieve equality of opportunity for all employees and people supported by challenging discrimination and valuing the rights of the individual.

Public benefit

The trustees are confident that the charitable aims of Autism Initiatives Ireland Company Limited by Guarantee satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Regulators general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

How the charity activities deliver public benefit

The charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further the charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, regions, countries and societies. Equal access to services is an important issue. Autism Initiatives Ireland Company Limited by Guarantee has an equal opportunity policy and diversity statement, which ensures that it has a culture, which is reinforced via a robust training program, which ensures equality of access to its services by gender, disability and sexual orientation. The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

ACHIEVEMENTS AND PERFORMANCE

We continued to work with the Health Service Executive (HSE) in response to challenges in the provision of services. There has been a greater focus on the HSE funding model with HSE requesting that we operate within their assigned 'funding bands'. This is met with a consistent response whereby we outline our costing model. The new 'meeting model' of quarterly meetings with the HSE is becoming more consistent throughout the varied Community Health Organisations (CHO). The regular quarterly meetings have provided more up-to-date communication and collaboration opportunities. Relationship building and active collaboration is essential in response to the increase in 'social care emergency' referrals.

We have completed and 'signed-off' on all Service Level Agreements for CHO's 5-6-7-9. The new scheduling of meetings has created an opportunity to discuss resource planning and strategic development in partnership with all the CHOs. National resource challenges for the HSE have been highlighted on national media this year, in particular school referral placements and chronic respite shortages with social care emergencies now becoming more evident. In response to these challenges, we continue to collaborate with the CHO's in the provision of assessments, problem solving, guidance and supports.

At every opportunity we continue to support the HSE in their strategic priorities in particular the rolling out New Directions, Easi-Tool and the new person-centred planning framework. We have registered with the National Ability Support System (NASS) which is run by the HSE and the Health Research Board (HRB) to track all HSE funded disability supports and unmet needs on an annual basis. Compliance is linked to the SLA's and require new 'updating' protocols re: vacancies, staffing shortfalls re: delayed placement uptake. All are fully compliant. The organisation has continued to receive a high number of referrals for the service from several HSE areas, however following the submission of costs, many are placed elsewhere with the HSE citing high costs. However, the financial situation of many Section 39 organisations has demonstrated to us the prudence of maintaining our fee levels, which also take into account HSE's refusal to pay yearly uplifts.

Due to our financial health, we invested a significant amount of resources into building maintenance, learning and development, staff funding (increments), quality and development. The environment and the health and

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

safety of our buildings has been improved and this has been reflected in positive feedback during inspection from the regulator.

Regulation 27, Infection Control has been rolled out throughout the organisation with an emphasis on improved standards and compliance. It is evident from recent inspections that training and increased auditing of services have significantly met the new requirements.

This year the number of autistic people supported by the organisation is 147, which is down by 9 people from the previous year due to planned exits from resource centres.

The organisation has maintained its level of services however, and despite staffing challenges in the earlier part of the year, we have maintained all our contractual obligations in relation to our residential, day resource and respite.

Consultation with people supported and their families indicated high levels of satisfaction both individually and at service level, having received 32 compliments up to March 2023. Considering the many operational challenges, we have faced as a provider, many families and the people we support appear to recognise and appreciate how priorities are being made in response to 'meeting needs' with respect to front-line workers, balancing their safety with essential service provision.

FINANCIAL REVIEW

Financial position

Overview of the year

The net surplus for the year after providing for depreciation amounted to €0.742m (2022: surplus €0.443m)

Income and Expenditure

Total incoming resources in the year ended 31st March 2023 was €11.511m (2022: €11.227m), an increase of €0.284m on the previous year.

Total resources expended in the year ended 31st March 2023 was €10.769m (2022: €10.784), an increase of €0.015m on the previous year.

Balance Sheet

The balance sheet remains healthy with net assets of €5.451m (2022: €4.709m), all of which are unrestricted funds.

Principal funding sources

The principal source of funding for the charity is fee income from statutory bodies.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

It is the policy of the charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to 6 months of expenditure (€5.384m). This is to allow the charity to be managed efficiently and provide a buffer for uninterrupted services.

At the 31st of March 2023 there was a surplus of general free reserves of €3.632 m. The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the charity's ability to meet its day-to-day activities as it has the continuing support of Autism Initiatives Group.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Autism Initiatives Ireland Company Limited by Guarantee was incorporated on 27th February 2007 and operates under its current constitution dated 15th July 2014.

A Board of Trustees manages Autism Initiatives Ireland CLG. All trustees undergo a training and induction programme, including management of conflicts of interest, and they adhere to the Charities Governance Code in their governance of Autism Initiatives Ireland. Currently two of its trustees also sit on the Boards of connected charities: Autism Initiatives Group and Autism Initiatives UK. One of these trustees also sits on the Board of the connected charity Autism Initiatives Northern Ireland.

The Board have appointed a Director of Operations to manage the operations of the charity and the Director of Operations has delegated authority, within terms of delegation approved by the trustees.

Day to day management and organisational structure

The Director of Operations is line managed by the Chief Executive of Autism Initiatives Group

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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 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

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

also has a robust risk management procedure that looks at the direct risks faced by the individuals that are supported directly by the charity.

PLANS FOR FUTURE PERIODS

The biggest challenges to new services/new business is the constant position of the HSE that our costs are too high and that we need to operate within the funding bands set out by the HSE. This coupled with the national recruitment crisis for social care is exacerbating a crisis, 'fuelling' the current national crisis, with many Section 39 organisations citing the unsustainable position of providing underfunded social care packages that are not reflective of what is needed to adequately fund Social Care provision in today's market. We will continue to actively support The National Federation of Voluntary Bodies in their campaign to achieve pay parity between Section 38 and 39 organisations.

We will continue to strategically focus on meeting recruitment needs and ensure current services are at full staffing levels. Where feasible, a small number of referrals have been accepted on an individual basis where the HSE have identified a strong need for specialised autism needs supports and this will be new income in the next financial year.

A systems review of HR, H&S and all administration are a response to 'streamlining' the increasing documentation requirements for all CHOs, the National Office (NASS) and the inspectorate (HIQA), thus meeting our contractual obligations with funders.

Responding to these challenges requires that we continue to focus on retention and recruitment of staff to ensure full support provision within our current services. In achieving this, we can then focus on the strategic planning of new resource centre locations across all CHO's, successfully placing 2023/24 school referrals.

The Walk for Autism (WFA) monies continue to prove invaluable in supporting service users and families with holidays, recreational activities, individualised projects, garden refurbishments and art exhibitions. The promotion of 'health & wellbeing' and the proposal to fund a health & wellbeing officer for one year in support of the people we support is being explored. WFA funding in support of the Wellness Recovery Action Planning (WRAP) continues to promote mental health, resilience training and wellbeing.

Next year we will be enhancing our social media activity to promote WFA.

We will continue to monitor and comply with all public health requirements re: Infection Control. Business Contingency Plans continue to operate in place, particularly where there are absence challenges, these will be reviewed at the beginning of the new financial year. This together with risk assessments in response to staff absences, redeployments of staff and resource management will support our continued focus next year in maintaining safe services.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Some PPE stocks are now coming to the 'end of life' re: manufacturer guidelines. These are being disposed of/incinerated as per national guidance from the HSE. Replacement stocks are currently being sourced in anticipation of future outbreaks and surges.

In continuing to meet complex needs and adapting residential services to better meet the needs of the people we support, we are actively pursuing planning permission with Wicklow County Council. As a specialist provider, a strong focus is the building and adaptation of services that best meets with individual requirements. The challenges of shared living spaces may present with many design and creative solutions for requirements for personal space, workstations, social and shared living arrangements.

We will be exploring a number of living arrangements and will engage with architects to explore adaptations. The planning and design will identify and enhance opportunities for greater independence for people supported. We will meet with families and the people we support to explore their housing needs we are continually informed from the feedback we receive from families and the people we support. Responding to challenges and meeting complex needs where there is a national staffing crisis, cost of living crisis and not yet fully 'post pandemic' is very challenging at all levels throughout our organisation.

It is encouraging to witness the 'buoyancy' evident at our Future Planning Meetings (FPM's) which are designed to plan for and respond to the individual needs of the people we support. A common theme of these consultations are the meeting of future independent living needs. The housing crisis in Ireland is hampering these opportunities, whereby demand continually exceeds supply for independent living units. Accessing one's own home re: housing is becoming more like a lottery with 68% of young adults now living with parents from ages 25yrs to 29yrs. This statistic is all too evident with the people we support. How this impacts family's ability to 'plan for the future' care needs where there is a lack of housing availability and independent living units, creates a huge sense of frustration and hopelessness. As a service provider we are mindful of these challenges for families and are aspirational for the people we support to have ownership of their own lives and sustainable futures. In response to these challenges, we will continue to network and build up relationships with social housing providers. Where feasible, we will explore housing opportunities with these agencies, or provide solutions through our own resources.

Alongside the planned appointment of a Health and Wellbeing officer through Walk for Autism funding, social enterprise initiative is also being explored. The planning and the funding of this proposal are in the 'writing-up' phase, but we plan to develop the opportunity for the people we support to gain access to much needed work placements and interaction with the community. Pop-up shop locations are also being explored.

Autism Initiatives faced a number of challenges throughout the year. It was increasingly evident that cost of living and staffing crisis are both related, impacting hugely on our ability to sustain secure staffing levels for the maintenance of frontline services. Reoccurrence of Covid recently is a reminder for vigilance with regards to the need for ever ready business contingency planning. Our priority and commitment in the provision of day and

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

outreach resources services while maintaining a 24/7 residential and respite services throughout the pandemic requires a high level of flexibility from staff. Responding to these operational challenges and maintaining new infection standards were maintained. Whenever challenges present themselves, decisive responses with strategic planning and prompt resourcing have proved effective. The more recent reports from HIQA suggested that significant improvements were made in meeting these standards and we will continue to focus on this during the next financial year.

The feasibility for the purchase and adaptation/refurbishment of a residential/respite service for all CHOs will continue to be explored. The ageing profile of families and the people we support will necessitate strategic planning in response to these needs. New HSE capital projects developments are focussing on state provision of future buildings. These too will be explored in collaboration with the HSE.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

435497

Registered Charity number

20066031

Registered office

Block 1

Newtown Business & Enterprise Park

Newtownmountkennedy

Co. Wicklow

Ireland

A63 HH95

Trustees

Mr B E Williams

Ms S Kennedy

Ms E Slater

Ms D Palmer

Mr N Lewis

Mr C Greaney

Company Secretary

Mr A Grainger

Auditors

FPM Accountants (Ireland) Limited

Unit 5B, Unit 5H

Fingal Bay Business Park

Balbriggan

Co. Dublin

Republic of Ireland

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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 auditors are aware of such information.

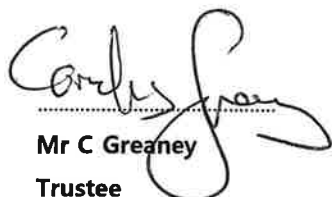
AUDITORS


The auditors, FPM Accountants (Ireland) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ACCOUNTING RECORDS

The measures taken by the trustees to secure compliance with the requirements of section 281 to 285 of the Companies Act, 2014 with regard to keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The accounting records are maintained at charity's registered office at Block 1, Newtown Business & Enterprise Park, Newtownmountkennedy, Co. Wicklow, A63 HH95.

Approved by order of the board of trustees on 1/11/2023 and signed on its behalf by:


Mr C Greaney
Trustee


Ms D Palmer
Trustee

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also the directors of Autism Initiatives Ireland Company Limited by Guarantee for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Irish charity law requires the trustees to prepare financial statements for each financial year. Under the law, the trustees have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charitable company as at the financial year end date and the income and expenditure, of the charitable company for the financial year end otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departures from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for ensuring that the charitable company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charitable company, enable at any time the assets, liabilities, financial position and income and expenditure of the charitable company to be determined with reasonable accuracy, enable them to ensure that the financial statements and trustees' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Autism Initiatives Ireland Company Limited by Guarantee 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 the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102) *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)*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 March 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 the date when the financial statements are authorised for issue.

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

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2014 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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.
- 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.

Matters on which we are required to report by exception

Responsibilities of the trustees for the financial statements

As explained more fully in the statement of Trustees responsibilities, the Trustees 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 determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

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 (Ireland) 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.

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the IASAA's website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditor's report.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lowry Grant (Senior Statutory Auditor)
for and on behalf of FPM Accountants (Ireland) Limited

16.11.23

Chartered Accountants
Statutory audit firm

Chartered Accountants & Registered
Auditors
Unit 5B & Unit 5H
Fingal Bay Business Park
Balbriggan
Co. Dublin
Ireland
K32 NY57

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 €'000 | Unrestricted funds 2022 €'000 |
|---|-------|--|--|
| | Notes | | |
| <u>Income and endowments from:</u> | | | |
| Donations and legacies | 3 | 87 | 15 |
| Charitable activities | 4 | 11,366 | 11,107 |
| Other income | 5 | 58 | 105 |
| | | <hr/> | <hr/> |
| Total income | | 11,511 | 11,227 |
| | | <hr/> | <hr/> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 6 | 10,769 | 10,784 |
| | | <hr/> | <hr/> |
| Net income for the year/ Net movement in funds | | 742 | 443 |
| | | | |
| Fund balances at 1 April 2022 | | 4,709 | 4,266 |
| | | <hr/> | <hr/> |
| Fund balances at 31 March 2023 | | 5,451 | 4,709 |
| | | <hr/> | <hr/> |

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

All income and expenditure derive from continuing activities.


AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 MARCH 2023

| | | 2023 | | 2022 | |
|---|-------|-------|-------|-------|-------|
| | Notes | €'000 | €'000 | €'000 | €'000 |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,877 | | 1,952 |
| Current assets | | | | | |
| Debtors | 12 | 581 | | 604 | |
| Cash at bank and in hand | | 3,823 | | 2,838 | |
| | | 4,404 | | 3,442 | |
| Creditors: amounts falling due within one year | 14 | (830) | | (685) | |
| Net current assets | | | 3,574 | | 2,757 |
| Total assets less current liabilities | | | 5,451 | | 4,709 |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 16 | 1,819 | | 1,639 | |
| General unrestricted funds | | 3,632 | | 3,070 | |
| | | | 5,451 | | 4,709 |
| | | | 5,451 | | 4,709 |

The financial statements were approved by the Trustees on 1/11/2023


Mr C Greaney
Trustee


Ms D Palmer
Trustee

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

| | | 2023 | 2022 |
|--|-------|-------|-------|
| | Notes | €'000 | €'000 |
| Cash flows from operating activities | | | |
| Cash generated from operations | 19 | 1,052 | 526 |
| Investing activities | | | |
| Purchase of tangible fixed assets | | (65) | (10) |
| Proceeds on disposal of tangible fixed assets | | 20 | - |
| Net cash used in investing activities | | (45) | (10) |
| Financing activities | | | |
| Repayment of bank loans | | (22) | (3) |
| Net cash used in financing activities | | (22) | (3) |
| Net increase in cash and cash equivalents | | 985 | 513 |
| Cash and cash equivalents at beginning of year | | 2,838 | 2,324 |
| Cash and cash equivalents at end of year | | 3,823 | 2,838 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Autism Initiatives Ireland Company Limited by Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Block 1, Newtown Business & Enterprise Park, Newtownmountkennedy, Co. Wicklow, Ireland, A63 HH95.

1.1 Accounting convention

These financial statements have been prepared in accordance with the requirements of the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 euros, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest €'000.

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 in furtherance of their charitable objectives.

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.

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 IRELAND COMPANY LIMITED BY GUARANTEE

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.

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 | 2% straight line |
| Leasehold improvements | in accordance with the property |
| Fixtures and fittings | 25% straight line |
| Office Equipment | 25% straight line |
| Motor vehicles | 33.3% 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.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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 IRELAND COMPANY LIMITED BY GUARANTEE

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, they 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 | Unrestricted funds |
|---------------------|-----------------------|-----------------------|
| | 2023 €'000 | 2022 €'000 |
| Donations and gifts | 5 | 6 |
| Other | 82 | 9 |
| | <hr/> | <hr/> |
| | 87 | 15 |
| | <hr/> | <hr/> |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

| | Unrestricted Income 2023 €'000 | Unrestricted Income 2022 €'000 |
|-----------------------------|---|---|
| Service Fees | 11,366 | 11,107 |
| Service Fees by Area | | |
| CHO 5 | 265 | 247 |
| CHO 6 | 7,449 | 7,206 |
| CHO 7 | 2,918 | 2,920 |
| CHO 9 | 731 | 729 |
| Client Contributions | 3 | 5 |
| | 11,366 | 11,107 |

5 Other income

| | Unrestricted funds 2023 €'000 | Unrestricted funds 2022 €'000 |
|--------------|--|--|
| Other income | 58 | 105 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

| | Unrestricted Funds 2023 €'000 | Unrestricted Funds 2022 €'000 |
|--|-------------------------------------|-------------------------------------|
| Staff costs | 8,410 | 8,512 |
| Depreciation and impairment | 107 | 126 |
| Other staff costs | 59 | 3 |
| Rent, rates & service charges | 301 | 324 |
| Light & heat | 167 | 137 |
| Repairs & maintenance | 223 | 230 |
| Printing, postage & stationery | 25 | 34 |
| Telephone | 32 | 30 |
| Motor costs | 143 | 140 |
| Travel costs | 32 | 25 |
| General expenses | 3 | 24 |
| Amenities & activities | 259 | 232 |
| Interest & charges | 8 | 8 |
| Subscriptions | 13 | 12 |
| IT Equipment, Maintenance & Support | 36 | 34 |
| Bad debt | 105 | 125 |
| | <u>9,923</u> | <u>9,996</u> |
| Share of support costs (see note 7) | 773 | 756 |
| Share of governance costs (see note 7) | 73 | 32 |
| | <u>10,769</u> | <u>10,784</u> |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

| | Support costs €'000 | Governance costs €'000 | 2023 €'000 | Support costs €'000 | Governance costs €'000 | 2022 €'000 |
|--------------------------------|------------------------|---------------------------|---------------|------------------------|---------------------------|---------------|
| Staff costs | 363 | - | 363 | 330 | - | 330 |
| Depreciation | 13 | - | 13 | 16 | - | 16 |
| Other staff costs | 25 | - | 25 | 8 | - | 8 |
| Rent, rates & service charges | 72 | - | 72 | 67 | - | 67 |
| Insurance | 85 | - | 85 | 71 | - | 71 |
| Repairs & maintenance | 31 | - | 31 | 20 | - | 20 |
| Printing, postage & stationery | 33 | - | 33 | 13 | - | 13 |
| Motor costs | 39 | - | 39 | 42 | - | 42 |
| Travel costs | 27 | - | 27 | 22 | - | 22 |
| Interest & charges | 7 | - | 7 | 4 | - | 4 |
| Management fees | 87 | - | 87 | 83 | - | 83 |
| Other support costs | (9) | - | (9) | 80 | - | 80 |
| Audit fees | - | 7 | 7 | - | 7 | 7 |
| Legal and professional | - | 54 | 54 | - | 22 | 22 |
| Consultancy | - | 12 | 12 | - | 3 | 3 |
| | <u>773</u> | <u>73</u> | <u>846</u> | <u>756</u> | <u>32</u> | <u>788</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>773</u> | <u>73</u> | <u>846</u> | <u>756</u> | <u>32</u> | <u>788</u> |

Governance costs includes payments to the auditors of €6,519 (2022- €5,325) for audit fees.

8 Trustees Remuneration

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

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-----------------------|----------------|----------------|
| Administration | 10 | 9 |
| Managers | 8 | 8 |
| Care Workers | 227 | 209 |
| Total | 245 | 226 |
| Employment costs | 2023 €'000 | 2022 €'000 |
| Wages and salaries | 7,836 | 7,887 |
| Social security costs | 796 | 813 |
| Other pension costs | 141 | 142 |
| | 8,773 | 8,842 |

The key management personnel of the charity comprises the Operational Director and four Area Managers who oversee the day to day operations of the Charity.

Key management personnel compensation in the year totalled €425K (2022 €358K)

The number of employees whose annual remuneration was €60,000 or more were:

| | 2023 Number | 2022 Number |
|---------------------|----------------|----------------|
| €60,001 - €70,000 | 1 | 2 |
| €70,001 - €80,000 | 1 | 2 |
| €80,001 - €90,000 | 1 | - |
| €90,001 - €100,000 | 1 | 1 |
| €100,101 - €110,000 | 1 | - |

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.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 11 | Tangible fixed assets | | | | | | | | |
|----|------------------------------------|-------|-------|----|----|-----|--|--|-------|
| | Current financial year | | | | | | | | |
| | Cost | | | | | | | | Total |
| | At 1 April 2022 | 1,990 | 1,141 | 37 | 55 | 485 | | | 3,708 |
| | Additions | 32 | 26 | 7 | - | - | | | 65 |
| | Disposals | - | (24) | - | - | - | | | (24) |
| | At 31 March 2023 | 2,022 | 1,143 | 44 | 55 | 485 | | | 3,749 |
| | Depreciation and impairment | | | | | | | | |
| | At 1 April 2022 | 259 | 1,046 | 35 | 48 | 368 | | | 1,756 |
| | Depreciation charged in the year | 40 | 34 | 3 | 4 | 39 | | | 120 |
| | Eliminated in respect of disposals | - | (4) | - | - | - | | | (4) |
| | At 31 March 2023 | 299 | 1,076 | 38 | 52 | 407 | | | 1,872 |
| | Carrying amount | | | | | | | | |
| | At 31 March 2023 | 1,723 | 67 | 6 | 3 | 78 | | | 1,877 |
| | At 31 March 2022 | 1,731 | 95 | 2 | 8 | 116 | | | 1,952 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 11 Tangible fixed assets | | (Continued) | | | | |
|------------------------------------|-----------------------------|---|-------------------------------|------------------------------|------------------------------|--------------|
| | <i>Prior financial year</i> | | | | | |
| | Cost | Freehold land and buildings improvements | Leasehold improvements | Fixtures and fittings | Office Motor vehicles | Total |
| | €'000 | €'000 | €'000 | €'000 | €'000 | €'000 |
| At 1 April 2021 | 1,990 | 1,131 | 37 | 55 | 485 | 3,698 |
| Additions | - | 10 | - | - | - | 10 |
| At 31 March 2022 | 1,990 | 1,141 | 37 | 55 | 485 | 3,708 |
| Depreciation and impairment | | | | | | |
| At 1 April 2021 | 219 | 1,011 | 30 | 43 | 311 | 1,614 |
| Depreciation charged in the year | 40 | 35 | 5 | 4 | 58 | 142 |
| At 31 March 2022 | 259 | 1,046 | 35 | 47 | 369 | 1,756 |
| Carrying amount | | | | | | |
| At 31 March 2022 | 1,731 | 95 | 2 | 8 | 116 | 1,952 |
| At 31 March 2021 | 1,771 | 120 | 8 | 12 | 174 | 2,085 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

| | 2023 €'000 | 2022 €'000 |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 498 | 508 |
| Amounts owed by fellow group undertakings | 5 | 15 |
| Other debtors | 27 | 35 |
| Prepayments and accrued income | 51 | 46 |
| | <u>581</u> | <u>604</u> |

13 Loans and overdrafts

| | 2023 €'000 | 2022 €'000 |
|-------------------------|---------------|---------------|
| Bank loans / overdraft | - | 22 |
| | <u>-</u> | <u>22</u> |
| Payable within one year | - | 22 |
| | <u>-</u> | <u>22</u> |

14 Creditors: amounts falling due within one year

| | Notes | 2023 €'000 | 2022 €'000 |
|---|-------|---------------|---------------|
| Bank loans / overdraft | 13 | - | 22 |
| Other taxation and social security | | 180 | 165 |
| Deferred income | 15 | - | 28 |
| Trade creditors | | 49 | 71 |
| Amounts owed to fellow group undertakings | | 12 | 18 |
| Other creditors | | 233 | 93 |
| Accruals | | 356 | 288 |
| | | <u>830</u> | <u>685</u> |

15 Deferred income

| | 2023 €'000 | 2022 €'000 |
|-----------------------|---------------|---------------|
| Other deferred income | - | 28 |
| | <u>-</u> | <u>28</u> |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

| | 2023 €'000 | 2022 €'000 |
|-------------------------------------|---------------|---------------|
| Deferred income is included within: | | |
| Current liabilities | - | 28 |
| Movements in the year: | | |
| Deferred income at 1 April 2022 | 28 | 28 |
| Released from previous periods | (28) | - |
| Deferred income at 31 March 2023 | - | 28 |

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 2021 €'000 | Resources expended €'000 | Transfers €'000 | Balance at 1 April 2022 €'000 | Resources expended €'000 | Transfers €'000 | Balance at 31 March 2023 €'000 |
|--|-------------------------------------|--------------------------------|--------------------|-------------------------------------|--------------------------------|--------------------|--------------------------------------|
| ICT Infrastructure | 80 | - | (20) | 60 | - | 20 | 80 |
| Motor Vehicles | 45 | - | 75 | 120 | - | - | 120 |
| Respite / Residential Service | 270 | - | 30 | 300 | - | 50 | 350 |
| Regulatory & Compliance Costs | 50 | - | - | 50 | (38) | 58 | 70 |
| Resource Centre | 75 | - | 25 | 100 | - | 150 | 250 |
| Covid Fund Costs associated with unplanned cessation of services | 71 | (59) | 48 | 60 | (36) | (24) | - |
| | 694 | - | 185 | 879 | - | (57) | 822 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Designated funds (Continued)

| | | | | | | | |
|---------------------------|--------------|-------------|------------|--------------|--------------|------------|--------------|
| Reinstatement Fund - | | | | | | | |
| Leased Buildings | 70 | - | - | 70 | - | 7 | 77 |
| Walk for Autism Donations | - | - | - | - | (28) | 78 | 50 |
| | <u>1,355</u> | <u>(59)</u> | <u>343</u> | <u>1,639</u> | <u>(102)</u> | <u>282</u> | <u>1,819</u> |

The designated fund of €1,819,000 is made up as follows:

ICT Development

€80,000 has been ringfenced for the upgrade of ICT Infrastructure to include implementation of a Rota Management System, HR System and Finance System Upgrade.

Motor Vehicles

A designated capital fund of €120,000 has been ringfenced for the replacement of motor vehicles and for dilapidation / excess mileage fund for leased vehicles.

Respite / Short break service

A designated fund of €350,000 has been set aside to provide a new respite and short break service.

Regulatory and Compliance Costs

A designated capital fund of €70,000 has been ringfenced to cover regulatory and compliance costs for all HIQA registered services.

Resource Centre

A designated capital fund of €250,000 has been ringfenced for the development of a resource centre.

Costs associated with unplanned cessation of services

The designated fund of €822,000 reflects our financial obligations arising as a result of unplanned events resulting in the closure of services.

Reinstatement costs – leased buildings

The designated fund of €77,000 reflects the costs associated with returning leased buildings to their former state at the end of the lease term.

Walk for Autism Donations

This designated fund reflects the unspent Walk For Autism donations received from the Autism Initiatives Group at the year end.

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Related party transactions

The charity is connected with Autism Initiatives (Group), a company registered in England & Wales and a registered charity, throughout the current year. Autism Initiatives (Group) exerts significant influence over Autism Initiatives Ireland Company Limited by Guarantee and as such the company results are included in the consolidated financial statements of Autism Initiative (Group).

The charity has taken advantage of the exemption which permits wholly owned subsidiaries to dispense with the disclosure of transactions with group companies. The exemption has been taken on the grounds that details of the charity are included in the published consolidated accounts of the Autism initiatives (Group).

There were no related party transactions for the year ended 31 March 2023.

18 Acknowledgements

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

| 19 Cash generated from operations | 2023 €'000 | 2022 €'000 |
|--|---------------|---------------|
| Surplus for the year | 742 | 443 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 120 | 142 |
| Movements in working capital: | | |
| Decrease in debtors | 23 | 26 |
| Increase/(decrease) in creditors | 195 | (85) |
| (Decrease) in deferred income | (28) | - |
| Cash generated from operations | 1,052 | 526 |

AUTISM INITIATIVES IRELAND COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of changes in net funds

| | At 1 April 2022 | Cash flows | At 31 March 2023 |
|-----------------------------------|-----------------|--------------|------------------|
| | €'000 | €'000 | €'000 |
| Cash at bank and in hand | 2,838 | 985 | 3,823 |
| Loans falling due within one year | (22) | 22 | - |
| | <u>2,816</u> | <u>1,007</u> | <u>3,823</u> |