**Charity registration number 702632 (England and Wales)**

**Charity registration number SC040905 (Scotland)**

**Company registration number 02436777 (England and Wales)**

# AUTISM INITIATIVES (UK)

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2026

# AUTISM INITIATIVES (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mrs R V Carter | |
| | Mr J A McCarthy | |
| | Mrs E V Slater | |
| | Mrs M Cooil | |
| | Mr A Grainger | |
| | Mr J S M Roith | (Appointed 24 July 2025) |
| | Mrs E L Lowe | (Appointed 24 July 2025) |
| | Mrs N F Gallagher | (Appointed 24 July 2025) |
| **Secretary** | Mr A Grainger | |
| **Chief Executive** | Mr A Grainger | |
| **Charity number (England and Wales)** | 702632 | |
| **Charity number (Scotland)** | SC040905 | |
| **Company number** | 02436777 | |
| **Principal address** | Sefton House<br>Bridle Road<br>Bootle<br>Merseyside<br>L30 4XR | |
| **Registered office** | Sefton House<br>Bridle Road<br>Bootle<br>Merseyside<br>L30 4XR | |
| **Auditor** | DSG Audit<br>Castle Chambers<br>43 Castle Street<br>Liverpool<br>L2 9TL | |
| **Solicitors** | Brabners<br>Horton House<br>Exchange Flags<br>Liverpool<br>L2 3YL | |
| **Website** | www.autisminitiatives.org | |

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# AUTISM INITIATIVES (UK)

## CHAIR'S STATEMENT

## *FOR THE YEAR ENDED 31 MARCH 2026*

Having been appointed as Chair of AIUK in November 2025, I would like, on behalf of the Board, our members, staff, volunteers and the wider AIUK community, to place on record our sincere thanks to our outgoing Chair Brian Williams for his dedicated service, thoughtful leadership and unwavering commitment to AIUK's mission.

During his time as Chair, he has guided the organisation with integrity, care and clarity, helping to strengthen our governance, support our strategic development and keep our purpose at the centre of our work. His contribution has been marked by generosity of spirit, calm judgement and a deep belief in the importance of working collaboratively for lasting impact.

We are grateful not only for the time and expertise he has given, but also for the values Brian has modelled throughout his tenure. Brian's leadership has left AIUK in a stronger position, and his influence will continue to be felt as we build on the foundations he has helped to shape.

Despite a backdrop of limited funding increases and cost of living rises the organisation has continued to partner with commissioners to provide innovative and specialist services to autistic people throughout the United Kingdom. Income rose by 9.8%, a very strong indication of our services being in demand and necessary.

Overall, the year demonstrates an organisation that is growing, learning and innovating while staying firmly rooted in its values. A highlight for the year was the Knowledge Share event, held to launch the organisational Quality of Life framework, but with representatives from our services in England, Scotland, Wales, Northern Ireland and the Isle of Man.

Autism Initiatives has achieved excellent external recognition, delivered meaningful outcomes for people supported, strengthened partnerships, expanded services, and invested in its people and systems. The evidence across the report reflects a confident, specialist organisation focused on quality of life, inclusion, safety, co-production and continuous improvement.

Despite the difficult economic landscape that the Charities within the Autism Initiatives Group have been operating in, I am proud of the progress and achievements that we have made this year. As ever this is due to the beneficiaries that we support, their families, and the staff teams who have continued to be motivated and aspirational for all the people we support across all our services for adults and children.

Listening and learning from beneficiaries continues to be the starting point for every service development and thinking about how we can evolve and improve our practice. To see autistic people's input into these areas has been very gratifying for the Board, and to see how this manifests itself in relation to such positive outcomes has been very inspiring.

This year the demand for our services continues to be high, income increased by 9.8% to £79.7 Million. The Charity continues to offer innovative solutions for the people that are referred to us, often from very complex situations, and to work closely with commissioning bodies to be as supportive as possible.

Despite the increase in income, our budget setting this year for the year 25/26 has proved challenging, we anticipate that funding for services will not match the increase in cost-of-living increases and the increase in National Insurance, which has added an extra £1.8 million onto care services within our UK services going forward.

Reform within social care is needed, and the government have established an independent commission to review this, unfortunately they are not due to report their findings until 2028, so we anticipate some difficult years ahead.

*Elizabeth Marie Cooil*

**Mrs M Cooil**
**Chair of the Board of Trustees**

Date: 27 August 2026

# AUTISM INITIATIVES (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 objects of the Charity are to promote the relief, personal development and education of children and persons variously diagnosed with an autistic spectrum condition and/or non-communicating and persons with autistic tendencies.

We interpret the objects today as providing assessment, education, employment, support and meaningful activity to autistic people, their families and commissioners of services.

There has been no change in the above during the year.

The charity works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach.

The vision of the organisation is:

Autistic people can learn and contribute, and our specialist services support this process every single day.

Together we create unique services enabling people to have ownership of their own life and future.

The strategies employed to achieve the Charity's objectives are:

- For the voice of the autistic person to inform service delivery.
- To develop strong national, regional and local community sector networks and to contribute to the provision of high quality services, by influencing decision-making.
- To invest in staff learning and development, and to ensure that this is influenced by the latest research and theory in autism.
- To be actively engaged in the formation of strategic partnerships with local authorities and various other stakeholders.
- To meet the increasing demands of legislative and policy changes by ensuring that the organisation's infrastructure can respond to and manage change.
- To act as a conduit between the local authorities and other partnership bodies in the development of local strategic initiatives.
- To be an active partner in cross-sectional planning and developments in response to central Government policy initiatives.

Autism Initiatives (UK) undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Autism Initiatives (UK) achieves public benefit through the education, treatment, and support of autistic people and their families. The trustees are confident that the charitable aims of Autism Initiatives (UK) and its charitable subsidiaries satisfy the principles of public benefit as defined in the Charities Act 2011.

The organisation's charitable activities focus solely on meeting the needs of autistic people and these activities are undertaken to further the charitable purposes for the public benefit.

The Charity considers equal access to its services is an important Issue. Autism Initiatives (UK) has an Equal Opportunity Policy and a Diversity Statement ensuring it has a culture, (which is reinforced through its learning and development programme), that guarantees equality of access to its services by gender, religious conviction, disability, ethnicity and sexual orientation. The trustees believe equal access to its services is vital to the Charity's success, and that successful outcomes must be shared by all communities that use its services. Autism Initiatives (UK) aims to ensure that the Charity is fully accessible to everyone who receives a service from the organisation and to everyone who works for it.

Education and support services are accessed through referrals across the country and fees are paid by the relevant local authority, either directly or indirectly through personal budgets, which people receive after being assessed by their local authority.

The Charity provides specialist and personalised services to autistic people, which include:

- Education through Peterhouse School and The Haven School, specialist schools for children and young people with autism
- Alternative education
- Outreach Support Service to Mainstream Education (OSSME) offering training and advice
- Supported living
- Registered residential placements for children and adults
- Practice support and assessment
- Outreach and domiciliary service
- Respite facilities for adults
- One Stop Shop' information services
- Resource centres and day opportunities covering a wide range of pursuits
- Work experience and training opportunities through Autism Initiatives' social enterprise projects
- Supported employment and training

Referrals to its services come from a variety of sources, autistic people and their families sometimes self-refer, or are supported through referrals from social or health care professionals. Referrals will also originate directly from health, social work or education services. Further services are commissioned through local authority procurement processes.

***Employment policies***
The employees of Autism Initiatives (UK) are its most important resource since their performance determines the quality of services provided. Once again, as indicated by the numerous regulatory inspections that have been completed, the employees of Autism Initiatives have made a significant contribution to the continued success of Autism Initiatives (UK).

During the year significant training was undertaken to ensure employees reach and maintain the skills required enabling them to perform effectively, and for the organisation to deliver its specialism. This includes employees also undertaking a vocational qualification, supported by the organisation.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with Autism Initiatives (UK) equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities.

**Strategic report**
The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

**Achievements and performance**
**England and Isle of Man**

Autism Initiatives in England and Isle of Man has delivered a strong year of achievement during 2025/26, demonstrating sustained progress in quality, person-centred outcomes, service development, fundraising, workforce improvement and specialist autism practice. Across the year, the organisation has continued to place people supported at the centre of decision-making, with clear evidence of co-production, partnership working and innovative approaches that improve quality of life.

A major highlight has been the continued strengthening of outcomes for people supported:

The development of Birchlea Resource Centre, in partnership with Liverpool City Council, is a strong example of meaningful co-design, with people supported shaping the centre's environment, resources, activities and identity. Person-centred practice was also evident in complex supported living cases, where flexible partnership working, creative transition planning and specialist risk management enabled individuals to remain safely in the community, avoid hospital admission, reduce restrictions and build more meaningful lives.

Quality assurance outcomes were particularly strong. The Northwest England Supported Living Outreach Service received an Outstanding CQC rating overall, with outstanding ratings in Effective and Caring, and Minshull House (short breaks service) also achieved an Outstanding inspection outcome. Social Enterprise provision received a "No concerns" quality rating from Sefton, recognising stable, well-led and effective provision, strong safeguarding, safe environments and positive learner engagement. These external assessments demonstrate the organisation's ability to deliver safe, responsive, compassionate and high-quality support.

Business development has also been significant. New services opened across England and the Isle of Man and Autism Initiatives successfully secured the Isle of Man contract, worth £5.4m, leading to new supported living, residential, outreach and resource centre referrals. Further tender activity in Sefton and Lancashire shows continued ambition to grow sustainably through strong commissioner relationships and evidence of specialist provision.

The year also saw important developments in organisational learning, governance and innovation. The launch of Live Well Checks, online family feedback, Nourish digital care planning, safeguarding webinars and the "One Vision Many Voices" Knowledge Share Event all contributed to stronger practice, improved oversight and clearer evidence of impact. The development of the AI Way and six Quality of Life Indicators provides a shared framework for consistent, neuro-affirming, person-centred support across the organisation.

Workforce activity remained focused on recruitment, retention and staff development. Vacancies reduced compared with the previous year, sub-six-month leavers decreased, internal promotions increased, and Talos360 was implemented to improve recruitment efficiency and candidate experience.

Learning and Development continued to strengthen specialist autism practice through updated workshops, communication training, Oliver McGowan care training planning, apprenticeship progress and leadership development sessions.

**Education Services**

Peterhouse school has continued to strengthen its governance which saw the appointment of a new Chair of Governors and much focus on preparation for the expected Ofsted inspection. The school developed improved evidence of impact through new data collection, including CPD impact reporting, disadvantaged groupings data, Pupil Premium enrichment participation data, and comparison reports for attendance trends over time. The school continues to work closely with Sefton and other local authorities, including on attendance, funding for pupils whose needs have changed, and parental signposting across Sefton, Liverpool, Lancashire and Halton.

The redevelopment of the school has reached pre planning permission this year, with capital investment agreed and a fundraising strategy developed. We hope to achieve full planning permission by the second quarter of the next financial year.

We continue to develop our 'Flex Ed' offer, supporting young people who are not currently in school, and having good success regarding engagement and increased attendance. Flexible Education continues to evolve as new research emerges, and staff are sharing specialist practice externally, including presentations at Autism Europe and wider sharing of research and good practice.

**Scotland**

Autism Initiatives in Scotland also reports strong achievements during 2025/26 across supported living, diagnostics, staff development, research and fundraising-funded services.

Key outcomes include enabling Paul to return home safely after a prolonged hospital stay through advocacy and multidisciplinary planning and supporting Megan to move successfully into her own home through a gradual, personalised transition. Daisy's diagnostic journey also demonstrates the value of flexible, person-centred assessment and post-diagnostic support.

The organisation has expanded specialist services, including diagnostic provision in Highland and Argyll and Bute, ADHD and AuDHD assessments, and new supported living models such as single-tenancy and shared support services. In 2025/26, 290 people were assessed, with no waiting list and strong feedback on the quality and speed of the service.

Research with Queen Margaret University and continued investment from fundraising further demonstrate Autism Initiatives' commitment to evidence-informed practice, post-diagnostic support and community services. Fundraising has helped sustain One Stop Shop services in Scotland, supporting more than 6,500 autistic people and reducing isolation.

**Financial review**

Total income in the year ended 31 March 2026 was £79.7m (2025: £72.6m), an increase of 9.8% (2025: increase of 9.8%) on the previous year. The increase was mainly the result of uplifts in rates, new services commencing during this year and a full year of income from services commencing partway through the previous financial year.

Fee income from statutory bodies for clients cared for by the charity continues to account for the majority of overall income.

The Fundraising Team has continued to prioritise increasing unrestricted income over the last year by introducing an online Fundraising Hub to manage all fundraising events and peer to peer fundraising. We are happily seeing a steady growth in this area. Walk for Autism performed well in its 8th year with more than 7,000 participants and more than £585,000 raised across the UK and Ireland events. This achievement is underpinned by ongoing work to increase the online profile and by expanding our presence on social media with a focus on Facebook and TikTok which now have more than 18,000 and 11,000 followers respectively. There has also been a review of roles within the Team resulting in the creation of the new role of Digital Fundraiser to focus on developing the online fundraising platform. Following the retirement of a member of the team, a newly recruited Fundraising Officer will focus on Trusts and Foundations with multi year awards from Gannochy Trust and Garfield Weston and regular reporting to the Motability Foundation continuing to be a priority in this area. A new part time Fundraising Support role will enable the Fundraising Team to demonstrate the impact of the income generated which will play a key role in inspiring and engaging with our dedicated fundraisers. The partnership with Octopus Legacy is also continuing into a second year and the uptake of the free wills is increasing in line with the Fundraising Team's aim to expand the overall fundraising offer.

Total resources expended in the year ended 31 March 2026 were £79.6m (2025: £72.7m). There increase in expenditure is due to a combination of setup and running costs for services commencing during this and in the previous financial year and increases in wage and staff costs as a result of continuing legislative changes in minimum and living wage requirements and as a response to the care sector staffing crisis.

The surplus for the year was £104k (2025: deficit of £69k) and at the year end net assets stood at £9.9m (2025: £9.8m).

The charity continues to face pressures on fee income as statutory bodies seek to achieve budgetary savings while economic difficulties remain. In addition continuing legislation in the areas of minimum wage levels, coupled with the necessary ongoing responses to recruiting and retaining staff, has resulted in increasing costs in the organisations key areas of wages and salaries. The charity is continuing to monitor all costs with a view to achieving savings wherever possible and is also embarking on a programme of fee negotiation in the light of new pay rates.

***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 and 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 2026 this would equate to committing to build a level of free reserves in the long term of circa £25m.

The charity is a subsidiary of Autism Initiatives Group ('AIG'). A charity in its own right, AIG's principal objective is to continue to advance and improve the work that is delivered by its members through programmes of continuous research, development and investment into all areas of operations. In order to advance this, AIG seeks donations from its subsidiary charities. Donations received are held in designated reserves in AIG for the benefit of subsidiary charities of the Group.

Therefore when assessing the level of free reserves available for the Charity the trustees consider the combined level of undesignated unrestricted reserves held in Autism Initiatives (UK) together with any designated funds in AIG, which have arisen as a result of donations that have been made.

The trustees define the level of free reserves at any time to be the total of all undesignated unrestricted reserves less the book value of fixed assets, net of any long term loans. As at 31 March 2026 free reserves were £4.6m (2025: £5.5m) in the charity in addition to reserves held as designated 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.

***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 Charity's investment objectives are to:

- Generate income to further the objects of the Charity.
- Safeguard the assets and business continuity of the Charity.
- Comply with the conditions attached to restricted funds.
- Ensure working capital and restricted reserves are always readily available in cash.
- Meet the requirements of the Reserves Policy and the Strategic Plan whilst ensuring that the trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

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

***Principal risks and uncertainties***

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

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

***Principal sources of funding***

The principal funding sources for the Charity is fee income from local authorities and education authorities for students and adults cared for and educated by the Charity.

In order to identify, and manage risk a dedicated committee is in place, to which trustees, senior management and senior staff all contribute, an independent expert also forms part of the committee.

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 (95% of the group's income is derived from these sources) 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 program of reviewing and updating the entire organisation's operating procedures and policies has commenced. The group has also invested in expanding its fundraising department in order to identify and maximise income streams from alternative funding sources.

***Operational Risk***

Ensuring the provision of its services to the many people affected by ASC who are served by the group remains of the highest order. Quality assurance is given the highest priority within the group, services are subject to external inspection from regulatory bodies, and contract compliance reviews. Internally the Quality Assurance Manager, co-ordinates peer reviews and internal inspection and reviews, the organisation is also part of the Autism Partnership Validation, a peer review process developed through the Autism Alliance.

***Health and Safety***

A detailed plan of assessments, training and reviews has been developed and implemented to ensure the physical risk of injury or liability to any service user, staff member or member of the public when accessing the Charity's 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**

- Achieve planning permission, raise capital and develop fundraising for the expansion and redevelopment of Peterhouse School in Southport;
- Relocate the Haven School within Flintshire, improving the environment and expanding the numbers of learners accessing the service;
- Continue to develop our flexible education service, through investing in staff numbers and an increase in places offered;
- Develop a new supported living service in Edinburgh;
- Develop a new supported living and short breaks service in Northern Ireland;
- Continue to respond to referrals in England and Isle of Man, increasing supported living services;
- Develop a second short breaks service in Liverpool;
- Make further investment in practice support, and develop research partnerships around AIUK's specialist approaches;
- Embed newly developed Quality of Life indicators, within induction and training; and
- Embed new HR Management Systems.

**Structure, governance and management**

On 20 February 2025, the Board of Autism Initiatives (UK) resolved to withdraw as Founder Member of Autism Initiatives Ireland ("AII"). This decision reflected a strategic intention to support AII's future autonomy and simplify the governance structure of the wider organisation.

The separation took effect on 1 April 2026, from which date Autism Initiatives (UK) ceased to control AII. The Board considers the separation to be a positive development which will allow both organisations to focus on their respective strategic priorities whilst continuing to pursue their charitable objectives. As the separation occurred after the reporting date, AII remained under the control of Autism Initiatives (UK) throughout the year ended 31 March 2026.

***Trustees***

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

| | |
|---|---|
| Mrs R V Carter | |
| Mr J A McCarthy | |
| Mrs E V Slater | |
| Mr B E Williams | (Resigned 27 November 2025) |
| Mrs C Owen | (Resigned 27 November 2025) |
| Mrs M Cooil | |
| Mr A Grainger | |
| Mrs L P Matthews | (Appointed 24 July 2025 and resigned 5 February 2026) |
| Mr J S M Roith | (Appointed 24 July 2025) |
| Mrs E L Lowe | (Appointed 24 July 2025) |
| Mrs N F Gallagher | (Appointed 24 July 2025) |

The Charity aims to maintain a diverse mix of skills and experience within the Board of Trustees that supports the governance and management of the charity. New trustees undertake an induction and training programme.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

***Risk Management***

The trustees have a risk management strategy that comprises of:

- A yearly review of the risks that the Charity and the group 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. There is also 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 Business Plan, which is revisited on a regular basis, is based on detailed review of the organisation, 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 Autism Initiatives group will overcome any challenges it may face and, critically, continue to meet the needs of the individuals the group support, 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 Autism Initiatives (UK)'s resources and lays out the key issues and objectives for the organisation.

The plan sets a challenging agenda for the medium term future of the organisation. These objectives will be achieved because Autism Initiatives (UK):

- is firmly rooted in the communities in which it works and where its service users live.
- is committed to delivering personalised support to individuals with autism and their carers, which puts their needs at the centre of its work.
- establishes partnerships with those it supports, their families and carers, with commissioners and outside agencies.
- has a positive and enthusiastic "can do" attitude throughout the society.
- believes in the values on which its services are based.
- listens and learns from its experiences, maintaining reflective practice throughout.
- actively enjoys providing a wide range of individual and personal services, which support people and their families.
- is unafraid of change or challenges.
- has an ever-growing reputation for providing high quality care, education and support for the individuals who fall within the autism continuum, and their families.

A set of strategic aims and priorities for the organisation has been developed which focuses on the deliverance of robust and growing services in the Autism Initiatives way. This plan, which is regularly reviewed recognises the changing landscape of social care and the increasing complexity of referrals received by the organisation.

The Chief Executive has an executive management team which comprises the National Directors for England, Ireland and Scotland, together with the Directors of Finance, and Human Resources. He has principal responsibility for liaising with external agencies, e.g. through partnerships. The Chief Executive is also the Company Secretary and liaises directly with the Board of Trustees.

All executive directors, who are not directors for the purposes of company law, have specific responsibilities in their own area and form the executive group advising on the corporate and strategic direction of the organisation, reporting directly to the Chief Executive.

**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.

**Promoting the success of the charity**

In accordance with section 172 of the Companies Act 2006 each of the trustees acts in the way that he or she considers, in good faith, would most likely promote the success of the charitable company for the benefit of its members as a whole. The trustees have regard, amongst other matters, to the:

- likely consequences of any decisions in the long-term.
- interests of the charitable company's employees.
- need to foster the charitable company's relationships with suppliers, customers and other key stakeholders.
- impact of the charitable company’s operations on communities and the environment.
- desirability of the charitable company maintaining a reputation for high standards of business conduct.
- need to act fairly as between members of the company.

Autism Initiatives (UK) depends on the trust and confidence of its stakeholders to operate sustainably in the long term. The charitable company seeks to put its service user's best interests first, invests in its employees, supports the communities in which it operates and strives to work positively alongside people with autism, their families and carers providing specialist services tailored to each individual whilst maintaining the financial stability of the charitable company. Section 172 considerations are embedded in decision making at Board level and throughout the company and Group as a whole. Issues, factors and stakeholders which the trustees have considered when discharging their duty under section 172(1) are detailed throughout this Trustees Report along with the charitable company’s vision, purpose, and values together with the risks facing the organisation and the mitigating action taken.

When making decisions the Trustees review both the immediate and longer term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families.

In particular, the Trustees consider:

***Impact on employees***

Autism Initiatives views its employees as its most important resource, it is their performance that determines the quality of services provided and the ability of the Charity to meet its core objectives successfully.

Staff training and welfare are at the forefront of our operations with training being maintained throughout a staff member’s employment with the organisation and support structures are made available for continuous access.

The organisation has a partnership with a Trade Union and employees are consulted on issues of concern to them by means of a regular Consultative Committee and team meetings.

In accordance with the Group's equal opportunities policy, the organisation has long established fair employment practices in the recruitment, selection, retention and training of staff with disabilities. Trustees and staff at all levels participate in self-assessment reviews on an annual basis seeking to identify areas for continuous improvement and growth.

***Stakeholders***

The Group works to a specific philosophy and within an understanding of the autistic person informed by our 5 Point Star Approach. This involves understanding, motivating and communicating with the people we work with alongside establishing the nature of their sensory perception and managing expectations. Maximising the benefit of our services to our Service Users and ensuring they live the most independent lives possible is our main priority.

Throughout our response to the pandemic there has been a focus on maintaining as much normality as possible for the beneficiaries, and ensuring that their quality of life is maintained, where there have been difficulties for people supported and families we have worked together to find solutions to these.

Autism Initiatives undertakes regular and comprehensive reviews of its services that involve its users and stakeholders. Results of these reviews are reported to the Trustees.

***The wider community***

When planning our activities Autism Initiatives aims to be a helpful provider, keen to support Local and Health Authorities. Similarly, we have evidenced good partnership working with stakeholders and families, being flexible and innovative is at the heart of our strategic aims.

Many of Autism Initiatives services, such as our School, OSSME services, Resource centres and One Stop Shops are an important part of their local communities and seek to maintain a visible presence in local community life.

**Disabled persons**

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

**Employee involvement**

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

**Energy and carbon report**

Autism Initiatives (UK) is not required to report its own energy and carbon information as it is part of a group (Autism Initiatives Group) which reports on these matters on a group basis and the group report is prepared for the same financial year.

**Auditor**
In accordance with the company's articles, a resolution proposing that DSG Audit 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, including the strategic report, was approved by the Board of Trustees.

Elizabeth Marie Cooil

Mrs M Cooil
**Chair of Trustees**

27 August 2026

# AUTISM INITIATIVES (UK)

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees, who are also the directors of Autism Initiatives (UK) 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 (UK)

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS AND TRUSTEES OF AUTISM INITIATIVES (UK)

**Opinion**

We have audited the financial statements of Autism Initiatives (UK) (the 'charity') for the year ended 31 March 2026 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 2026 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or 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 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

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

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the 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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

**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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees 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 Audit, Statutory Auditor
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL
27 August 2026

# AUTISM INITIATIVES (UK)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **3** | 655,862 | 937,648 | 1,593,510 | 492,361 | 967,291 | 1,459,652 |
| Charitable activities | **4** | 72,801,899 | 5,170,741 | 77,972,640 | 66,255,983 | 4,646,224 | 70,902,207 |
| Investments | **5** | 137,627 | - | 137,627 | 221,981 | - | 221,981 |
| Other income | **6** | 834 | - | 834 | - | - | - |
| **Total income** | | 73,596,222 | 6,108,389 | 79,704,611 | 66,970,325 | 5,613,515 | 72,583,840 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **7** | 61,931 | - | 61,931 | 110,615 | - | 110,615 |
| Charitable activities | **8** | 73,470,403 | 6,068,014 | 79,538,417 | 66,935,635 | 5,606,947 | 72,542,582 |
| **Total expenditure** | | 73,532,334 | 6,068,014 | 79,600,348 | 67,046,250 | 5,606,947 | 72,653,197 |
| **Net incoming/(outgoing) resources before transfers** | | 63,888 | 40,375 | 104,263 | (75,925) | 6,568 | (69,357) |
| Gross transfers between funds | | 2,162,707 | (2,162,707) | - | - | - | - |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 2,226,595 | (2,122,332) | 104,263 | (75,925) | 6,568 | (69,357) |
| Fund balances at 1 April 2025 | | 7,579,148 | 2,261,920 | 9,841,068 | 7,655,073 | 2,255,352 | 9,910,425 |
| **Fund balances at 31 March 2026** | | 9,805,743 | 139,588 | 9,945,331 | 7,579,148 | 2,261,920 | 9,841,068 |

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

# AUTISM INITIATIVES (UK)

## BALANCE SHEET

### *AS AT 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **15** | | 1,823,907 | | 1,340,945 |
| Investments | **16** | | 1 | | 1 |
| | | | 1,823,908 | | 1,340,946 |
| **Current assets** | | | | | |
| Debtors | **17** | 6,937,890 | | 8,188,557 | |
| Cash at bank and in hand | | 6,896,315 | | 5,557,084 | |
| | | 13,834,205 | | 13,745,641 | |
| **Creditors: amounts falling due within one year** | **19** | (5,712,782) | | (5,245,519) | |
| Net current assets | | | 8,121,423 | | 8,500,122 |
| **Net assets** | | | 9,945,331 | | 9,841,068 |
| **Income funds** | | | | | |
| Restricted funds | **21** | | 139,588 | | 2,261,920 |
| Unrestricted funds | | | | | |
| Designated funds | **22** | 3,360,000 | | 824,000 | |
| General unrestricted funds | | 6,445,743 | | 6,755,148 | |
| | | | 9,805,743 | | 7,579,148 |
| | | | 9,945,331 | | 9,841,068 |

The financial statements were approved by the Trustees on 27 August 2026



*Elizabeth Marie Cooil*

Mrs E V Slater
**Trustee**

Mrs M Cooil
**Trustee**

**Company registration number 02436777**

# AUTISM INITIATIVES (UK)

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from/(absorbed by) operations | **29** | | 1,871,889 | | (882,681) |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | (683,348) | | (261,203) | |
| Proceeds from disposal of tangible fixed assets | | 13,063 | | 43,791 | |
| Investment income received | | 137,627 | | 221,981 | |
| **Net cash (used in)/generated from investing activities** | | | (532,658) | | 4,569 |
| **Net cash generated from financing activities** | | | - | | - |
| **Net increase/(decrease) in cash and cash equivalents** | | | 1,339,231 | | (878,112) |
| Cash and cash equivalents at beginning of year | | | 5,557,084 | | 6,435,196 |
| **Cash and cash equivalents at end of year** | | | 6,896,315 | | 5,557,084 |

**1 Accounting policies**

**Charity information**

Autism Initiatives (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Sefton House, Bridle Road, Petersfield House, Bootle, Merseyside, L30 4XR.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 accounts 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.

The financial statements present information about the charitable company as an individual undertaking and not about its group. The charitable company has not prepared group accounts as it is exempt from the requirement to do so by section 400 of the Companies Act 2006 as it is a subsidiary undertaking of Autism Initiatives Group, a charitable company incorporated in England and Wales.

Autism Initiatives Group replaced Autism Initiatives (UK) as the ultimate controlling party of the group following a group reorganisation in April 2017. The financial statements of Autism Initiatives UK are consolidated in the financial statements of Autism Initiatives Group and the consolidated financial statements are available from its registered office at Sefton House,Bridal Road,Bootle,L30 4XR.

**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 or grantors 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.

**1 Accounting policies** **(Continued)**

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.

Education income is primarily from Local Education Authorities and is accounted for on an accrual basis and is included in unrestricted income.

Client support income is primarily from Local Authorities for services provided and is accounted on an accruals basis. This income is included in unrestricted income.

Grants are treated as restricted funds if they are for specific purposes. All grants are included when the Charity is entitled to the monies.

No amounts are included in the financial statements for services donated by volunteers.

**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:-

- Costs of generating voluntary income comprises the costs associated with attracting donations and grants.
- 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.
- Support costs which include the central or regional office functions such as general management, finance, human resources and property, are allocated across the categories of charitable expenditure. The basis for allocation has been explained in the notes to the accounts.

**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:

| | |
|---|---|
| Leasehold property | Over the life of the lease |
| Property improvements | 10% and 20% straight line |
| Fixtures, fittings & equipment | 25% and 33% straight line |
| Motor vehicles | 25% and 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.

Assets under £5,000 are not capitalised and are expensed in the year in which they are incurred.

**1.7 Fixed asset investments**

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1 Accounting policies** **(Continued)**

**1.8 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).

**1.9 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.

**1.10 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.

***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.

**1 Accounting policies** **(Continued)**

***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.

**1.11 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.

**1.12 Retirement benefits**

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

The company participates in the Teachers' Pension Scheme (England and Wales) (the TPS) for its teaching staff. This is a multi employer defined benefits pension scheme and it is not possible or appropriate to consistently identify the liabilities of the TPS which are attributable to the school. As required by FRS 102 "Retirement and post employment benefits", the Charity accounts for this scheme as if it were a defined contribution scheme.

**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 Income from donations and legacies**

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 612,461 | 145,273 | 757,734 | 470,894 | 98,130 | 569,024 |
| Grants | 43,401 | 698,921 | 742,322 | 21,467 | 772,355 | 793,822 |
| Subscriptions and fees | - | 93,454 | 93,454 | - | 96,806 | 96,806 |
| | 655,862 | 937,648 | 1,593,510 | 492,361 | 967,291 | 1,459,652 |

Included within donations and gifts is an amount of £621,169 (2025: £480,894) received from Autism Initiatives Group, the parent charity.

**4 Income from charitable activities**

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| **Education** | | | | | | |
| Services provided under contract and other charitable activities | 6,330,048 | - | 6,330,048 | 5,460,723 | - | 5,460,723 |
| **Client Support** | | | | | | |
| Services provided under contract and other charitable activities | 66,471,851 | 5,170,741 | 71,642,592 | 60,795,260 | 4,646,224 | 65,441,484 |
| | 72,801,899 | 5,170,741 | 77,972,640 | 66,255,983 | 4,646,224 | 70,902,207 |

**5 Income from investments**

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | 137,627 | 221,981 |

## 6 Other income

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Net gain on disposal of tangible fixed assets | 834 | - |

## 7 Raising funds

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Fundraising and publicity | | |
| Other fundraising costs | 60,968 | 107,828 |
| Support costs | 963 | 2,787 |
| | 61,931 | 110,615 |

**8 Expenditure on charitable activities**

| | Education 2026 £ | Client Support 2026 £ | Other 2026 £ | Total 2026 £ | Education 2025 £ | Client Support 2025 £ | Other 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|---|
| **Direct costs** | | | | | | | | |
| Staff costs | 4,638,009 | 57,039,794 | 178,782 | 61,856,585 | 4,037,503 | 51,532,440 | 159,929 | 55,729,872 |
| Depreciation and impairment | 63,595 | 121,350 | - | 184,945 | 56,541 | 105,515 | - | 162,056 |
| Other direct costs | 1,391,720 | 8,598,225 | 56,663 | 10,046,608 | 1,500,388 | 8,193,316 | 29,214 | 9,722,918 |
| | 6,093,324 | 65,759,369 | 235,445 | 72,088,138 | 5,594,432 | 59,831,271 | 189,143 | 65,614,846 |
| **Share of support and governance costs (see note 9)** | | | | | | | | |
| Support | 594,786 | 6,798,563 | - | 7,393,349 | 531,130 | 6,334,389 | - | 6,865,519 |
| Governance | - | 56,930 | - | 56,930 | - | 62,217 | - | 62,217 |
| | 6,688,110 | 72,614,862 | 235,445 | 79,538,417 | 6,125,562 | 66,227,877 | 189,143 | 72,542,582 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | 6,688,110 | 66,746,005 | 36,288 | 73,470,403 | 6,107,150 | 60,794,651 | 33,834 | 66,935,635 |
| Restricted funds | - | 5,868,857 | 199,157 | 6,068,014 | 18,412 | 5,433,226 | 155,309 | 5,606,947 |
| | 6,688,110 | 72,614,862 | 235,445 | 79,538,417 | 6,125,562 | 66,227,877 | 189,143 | 72,542,582 |

**9 Support costs allocated to activities**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Staff costs | 4,037,638 | 3,690,350 |
| Depreciation | 3,212 | 3,238 |
| Other direct costs | 3,353,462 | 3,174,718 |
| Governance costs | 56,930 | 62,217 |
| | 7,451,242 | 6,930,523 |
| **Analysed between:** | | |
| Fundraising | 963 | 2,787 |
| Education | 594,786 | 531,130 |
| Client Support | 6,855,493 | 6,396,606 |
| | 7,451,242 | 6,930,523 |

| **Governance costs comprise:** | 2026 £ | 2025 £ |
|---|---|---|
| Staff costs | 18,153 | 27,229 |
| Audit fees | 34,000 | 31,004 |
| Accountancy | 2,283 | 1,939 |
| Insurance | 2,494 | 2,045 |
| | 56,930 | 62,217 |

**10 Net movement in funds**

The net movement in funds is stated after charging/(crediting):

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Depreciation of owned tangible fixed assets | 188,157 | 165,294 |
| Profit on disposal of tangible fixed assets | (834) | - |
| Operating lease charges | 1,185,555 | 1,484,876 |

**11 Auditor's remuneration**

Fees payable to the charity's auditor and associates:

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| **For audit services** | | |
| Audit of the financial statements of the charity | 34,000 | 31,004 |

**12 Trustees**

Other than the trustee remuneration disclosed below none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**12 Trustees** **(Continued)**

Indemnity insurance is provided for the trustees.

As permitted by the charity's governing document one trustee received remuneration in the year of £16,667 (2025: £25,000).

**13 Employees**

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| Administration | 178 | 164 |
| Managers | 13 | 12 |
| Teachers | 104 | 90 |
| Care workers | 2,018 | 2,050 |
| Total | 2,313 | 2,316 |

| Employment costs | 2026 £ | 2025 £ |
|---|---|---|
| Wages and salaries | 57,705,206 | 53,503,429 |
| Social security costs | 6,791,959 | 4,672,858 |
| Other pension costs | 1,415,211 | 1,271,164 |
| | 65,912,376 | 59,447,451 |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2026 Number | 2025 Number |
|---|---|---|
| £60,000 - £70,000 | 13 | 7 |
| £70,001 - £80,000 | 2 | 2 |
| £80,001 - £90,000 | 3 | 2 |

**Defined benefit pension schemes.**

There are 8 (2025: 6) employees, whose emoluments exceed £60,000 who have retirement benefits accruing under defined benefit pension schemes. Contributions totalling £144k (2025: £117k) were made on their behalf.

**Defined contribution pension schemes.**

There are 10 (2025: 5) employees, whose emoluments exceed £60,000 who have retirement benefits accruing under defined contribution pension schemes. Contributions totalling £40k (2025: £23k) were made on their behalf.

**13 Employees** **(Continued)**

**Remuneration of key management personnel**

Key management personnel are remunerated in the parent charity, Autism Initiatives Group.

**14 Taxation**

The charity is a registered charity and is exempt from corporation tax on income and gains falling within the exemptions available to charitable companies under Part 11 of the Corporation Tax Act 2010, provided that these are applied to its charitable purposes. The charity's activities during the year were undertaken in furtherance of its charitable objectives and no corporation tax liability has arisen.

**15 Tangible fixed assets**

| | Leasehold property | Property improvements | Fixtures, fittings & equipment | Motor vehicles | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 April 2025 | 775,662 | 1,412,904 | 87,410 | 583,692 | 2,859,668 |
| Additions | - | 617,973 | 65,375 | - | 683,348 |
| Disposals | - | (8,430) | (6,920) | (127,896) | (143,246) |
| At 31 March 2026 | 775,662 | 2,022,447 | 145,865 | 455,796 | 3,399,770 |
| **Depreciation and impairment** | | | | | |
| At 1 April 2025 | 269,322 | 778,460 | 49,269 | 421,672 | 1,518,723 |
| Depreciation charged in the year | 8,368 | 102,520 | 31,300 | 45,969 | 188,157 |
| Eliminated in respect of disposals | - | (4,873) | (2,451) | (123,693) | (131,017) |
| At 31 March 2026 | 277,690 | 876,107 | 78,118 | 343,948 | 1,575,863 |
| **Carrying amount** | | | | | |
| At 31 March 2026 | 497,972 | 1,146,340 | 67,747 | 111,848 | 1,823,907 |
| At 31 March 2025 | 506,340 | 634,444 | 38,141 | 162,020 | 1,340,945 |

**16 Fixed asset investments**

| | Other investments |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 April 2025 & 31 March 2026 | 1 |
| **Carrying amount** | |
| At 31 March 2026 | 1 |
| At 31 March 2025 | 1 |

**16 Fixed asset investments** **(Continued)**

| Other investments comprise: | Notes | 2026 £ | 2025 £ |
|---|---|---|---|
| Investments in subsidiaries | 27 | 1 | 1 |

**17 Debtors**

| Amounts falling due within one year: | 2026 £ | 2025 £ |
|---|---|---|
| Trade debtors | 5,770,737 | 6,677,405 |
| Amounts owed by group undertakings | 1,031,190 | 1,405,878 |
| Other debtors | 36,795 | 40,699 |
| Prepayments and accrued income | 99,168 | 64,575 |
| | 6,937,890 | 8,188,557 |

**18 Funds held as agent**

Autism Initiatives UK hold client monies and the balance on the account was £1,304,496 at 31 March 2026 (2025: £1,345,015). This account is not included in the accounts of the charity as the charity has no discretion about the use of these funds and is acting on the instructions of the principal.

**19 Creditors: amounts falling due within one year**

| | 2026 £ | 2025 £ |
|---|---|---|
| Payments received on account | 468,878 | 569,267 |
| Trade creditors | 1,791,404 | 1,510,353 |
| Amounts owed to group undertakings | 100,721 | 91,852 |
| Other taxation and social security | 1,838,144 | 1,482,216 |
| Other creditors | 396,499 | 478,760 |
| Accruals and deferred income | 1,117,136 | 1,113,071 |
| | 5,712,782 | 5,245,519 |

**20 Retirement benefit schemes**

| Defined contribution schemes | 2026 £ | 2025 £ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 1,415,211 | 1,271,164 |

**20 Retirement benefit schemes** **(Continued)**

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

The charge to profit or loss in respect of defined contribution schemes was £1,080,911 (2025: £982,541) and at 31 March 2026 there were outstanding contributions of £225,316 (2025: £229,374).

Autism Initiatives (UK) participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £334,300 (2025: £288,623) and at the year-end £38,482 (2025: £33,498) was accrued in respect of contributions to this scheme.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2020 and the Valuation Report was published in October 2023. The valuation reported a notional deficit of £22.5 billion and recommended an increase in employer contributions to 28.68%, effective from April 2024 and includes a scheme administration levy of 0.08%.

The scheme has been affected by several legal challenges, including the age discrimination case known as the McCloud judgment. The outcome of this and other related challenges, including issues around survivor benefits, have been acknowledged by the Department for Education and are expected to be addressed through future regulatory or legislative changes. The impact of these matters has been incorporated into the 2020 actuarial valuation.

The next scheme valuation will be based on the scheme membership data as at 31 March 2024 but is not expected to report until 2027.

A copy of the latest valuation report can be found on the Teachers' Pension Scheme website.

## 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | | Movement in funds | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2024 | Incoming resources | Resources expended | Balance at 1 April 2025 | Incoming resources | Resources expended | Transfers | Balance at 31 March 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Peterhouse School | 4,750 | 13,662 | (18,412) | - | - | - | - | - |
| One Stop Shop (Edinburgh) | - | 490,844 | (490,844) | - | 409,906 | (409,906) | - | - |
| One Stop Shop (Inverness) | - | 97,034 | (97,034) | - | 93,510 | (93,510) | - | - |
| One Stop Shop (Perth) | - | 135,966 | (135,966) | - | 134,698 | (134,698) | - | - |
| Autism Alliance | 102,162 | 136,806 | (155,309) | 83,659 | 134,273 | (199,157) | - | 18,775 |
| Local fundraising for individual services | 70,471 | 86,155 | (128,642) | 27,984 | 115,237 | (65,944) | - | 77,277 |
| Isle of Man - service / donations | 2,073,244 | 4,648,198 | (4,580,740) | 2,140,702 | 5,189,325 | (5,150,724) | (2,139,767) | 39,536 |
| Other donations and charitable trust grants | 4,725 | 4,850 | - | 9,575 | 31,440 | (14,075) | (22,940) | 4,000 |
| | 2,255,352 | 5,613,515 | (5,606,947) | 2,261,920 | 6,108,389 | (6,068,014) | (2,162,707) | 139,588 |

**21 Restricted funds** **(Continued)**

**Peterhouse School** – monies received from various sources to purchase equipment and vehicles for the school. Significant donations were received in the prior year from The Percy Bilton Charity and J Hambro & Partners amongst others. Monies expended in the prior year.

**One Stop Shop (Edinburgh)** – Grants and donations received towards the running costs of the One Stop Shop in Edinburgh from Government bodies and local authorities. In addition significant contributions have been received in this period from Lord Hanson Foundation and a significant legacy donation from Robert Howie Wright amongst others. Further grants were received from Edinburgh CEC to fund an Autism Diagnostic Project to be funded over a three year period.

**One Stop Shop (Inverness)** – monies received from the Scottish Government and other organisations towards the running costs of a One Stop Shop service in Inverness. Significant grants were received in the year from Garfield Weston. All monies allocated were expended during the year.

**One Stop Shop (Perth)** – monies received from Scottish Government towards the running costs of a One Stop Shop Service in Perth. In addition significant donations were received from Gannochy Trust, Alexander Moncur Trust and the Garfield Weston Trust amongst others. All monies allocated were expended during the year.

**Autism Alliance** - The Autism Alliance is a UK partnership of not for profit organisations that support autistic people and their families. Hosted by Autism Initiatives, the Autism Alliance works to influence Government policy, collaborates with its member charities and others to move forward practice in supporting autistic people, and campaigns on national issues that affect autistic people. Having formerly been a charity in its own right, the constitution was amended and the partnership was brought under the umbrella of Autism Initiatives. Incoming resources represent membership fees, grants and other project income. Outgoing resources represent the running costs of the partnership. Grants received in the current year include significant funding from the Pear's Foundation. The balance is represented by cash balances held in a separate bank account and other net current assets.

**Local fundraising for individual services** – Donations, grants and monies received from various sources and fundraising activities to be spent at individual services nominated by the donors and fundraisers for the benefit of the people we support accessing those original services. In general our service users are consulted as to their needs and requests and funds are allocated and spent accordingly. The balance represents monies remaining unspent at the year end.

**Isle of Man service / donations** - monies received from donors to spend on delivering services and various charitable projects in the Isle of Man. The balance on the fund represents the net book value of assets acquired and grants not yet spent. During the year, funds previously presented within restricted reserves were reclassified as unrestricted reserves following a review of the contractual arrangements relating to the Isle of Man contract.

The review concluded that the accumulated surplus is not subject to any ongoing contractual or legal restrictions. Accordingly, the presentation of reserves has been amended to reflect the unrestricted nature of these funds. The reclassification has no impact on total reserves, net assets, or the reported surplus for the year.

**Other Grants & Donations** – monies received to spend on various charitable projects at the Charity's many individual services. Significant donations were received during prior GM Morrison Trust and in the current year from Cecilia Birchall and Cable Services amongst others. Balance represents monies not yet spent.

**22 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2025 | Incoming resources | Resources expended | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Peterhouse School Development Fund | 574,000 | 58,000 | - | - | 632,000 |
| ICT Development Fund | 250,000 | - | - | - | 250,000 |
| Capital Fund: Respite Development | - | - | - | 650,000 | 650,000 |
| Capital Fund: HR System | - | - | - | 250,000 | 250,000 |
| Capital Fund: Haven School | - | - | - | 500,000 | 500,000 |
| Unplanned cessation of services fund | - | - | - | 250,000 | 250,000 |
| Capital Fund: Head Office | - | - | - | 180,000 | 180,000 |
| Isle of Man Investment in services and management | - | - | - | 298,000 | 298,000 |
| Isle of Man service contingency fund | - | - | - | 350,000 | 350,000 |
| General funds | 6,755,148 | 73,538,222 | (73,532,334) | (315,293) | 6,445,743 |
| | 7,579,148 | 73,596,222 | (73,532,334) | 2,162,707 | 9,805,743 |

| Previous year: | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Peterhouse School Development Fund | 574,000 | - | - | - | 574,000 |
| ICT Development Fund | 250,000 | - | - | - | 250,000 |
| General funds | 6,831,073 | 66,970,325 | (67,046,250) | - | 6,755,148 |
| | 7,655,073 | 66,970,325 | (67,046,250) | - | 7,579,148 |

**22 Unrestricted funds** **(Continued)**

**ICT Development Fund:** a capital fund ring fenced to develop and improve the charity's ICT Hardware infrastructure.

**Peterhouse School Development Fund:** a supplementary capital fund to support the development of a new educational facility at Peterhouse School.

**Capital Fund for Respite Development:** this capital fund is for development of a respite service.

**Capital Fund for HR System**: a capital fund for a new HR Software system.

**Unplanned cessation of services fund:** a designated fund established to reflect financial obligations arising as a result of unplanned events resulting in the closure of services.

**Capital Fund for Haven School:** a capital fund for acquisition & development of the New Haven School

**Capital Fund for Head Office:** a capital fund for the refurbishments to the Head Office.

**Isle of Man Investment in Management structure, services and infrastructure:** a designated fund established to strengthen management capacity and specialist support within the Isle of Man operations, enhance service environments and infrastructure, and support future investment in equipment, vehicles and other assets required to deliver and develop services.

**Isle of Man Service Contingency Fund:** a designated fund established to provide for potential costs arising from significant changes in service delivery arrangements such as staff restructuring.

**23 Analysis of net assets between funds**

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ |
|---|---|---|---|
| **At 31 March 2026:** | | | |
| Tangible assets | 1,741,866 | 82,041 | 1,823,907 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 8,063,876 | 57,547 | 8,121,423 |
| | 9,805,743 | 139,588 | 9,945,331 |

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 31 March 2025:** | | | |
| Tangible assets | 1,285,604 | 55,341 | 1,340,945 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 6,293,543 | 2,206,579 | 8,500,122 |
| | 7,579,148 | 2,261,920 | 9,841,068 |

**24 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:

| | 2026<br>£ | 2025<br>£ |
|---|---|---|
| Within one year | 1,121,372 | 905,473 |
| Between two and five years | 1,061,351 | 429,343 |
| | 2,182,723 | 1,334,816 |

**25 Events after the reporting date**

Following the year end, Autism Initiatives Ireland CLG ("AII"), a subsidiary undertaking of the charity at 31 March 2026, separated from Autism Initiatives (UK). The separation took effect from 1 April 2026, from which date the charity ceased to control AII and it therefore ceased to be a subsidiary undertaking of the charity.

As the separation occurred after the reporting date, no adjustment has been made to these financial statements. The separation will be accounted for as a disposal of a subsidiary undertaking in the financial statements for the year ending 31 March 2027 and therefore represents a non-adjusting post balance sheet event.

**26 Related party transactions**

Autism Initiatives (UK) is a subsidiary of Autism Initiatives Group, which is the ultimate controlling party. During the year, the charity entered into transactions with Autism Initiatives Group and other charities within the Autism Initiatives Group.

During the year, Autism Initiatives Group charged the charity £2,981,868 in respect of management, central support and other services. Key management are remunerated in the parent charity. The charity received donations of £621,169 from Autism Initiatives Group.

The charity provided funding of £50,828 to Autism Spectrum Connections Cymru and £31,734 to Autism Ventures during the year.

At 31 March 2026, amounts owed to the charity by Group undertakings totaled £1,031,190 comprising Autism Initiatives Group £739,030; Autism Spectrum Connections Cymru £279,169; and Autism Initiatives Northern Ireland £12,991. Amounts owed by the charity to Group undertakings totaled £100,721 comprising Autism Spectrum Connections Cymru £77,815 and Autism Ventures £22,906.

Key management are remunerated in the parent charity, Autism Initiatives Group.

Note 12 gives details regarding trustees.

**27 Subsidiaries**

These financial statements are separate charity financial statements for Autism Initiatives UK. Consolidated financial statements for the Autism Initiatives Group are prepared and publicly available.

Details of the charity's subsidiaries at 31 March 2026 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held Direct | % Held Indirect |
|---|---|---|---|---|---|
| Living Initiatives | England | Provides accommodation to people with Autism Spectrum Condition - Dormant | Ordinary shares | 100.00 | |

Autism Initiatives (UK) is also the parent undertaking of Autism Initiatives Ireland, a charitable Company Limited By Guarantee registered in the Republic of Ireland, as it is a member of the undertaking and has the right to appoint or remove a majority of its board of directors. The charitable company’s principal activities are aligned with those of Autism Initiatives (UK).

On 20 February 2025, the Board of Autism Initiatives (UK) resolved to withdraw as Founder Member of Autism Initiatives Ireland ("AII"). This decision reflected a strategic intention to support AII's future autonomy and simplify the governance structure of the wider organisation.

The separation took effect on 1 April 2026, from which date Autism Initiatives (UK) ceased to control AII. As AII remained under the control of Autism Initiatives (UK) at 31 March 2026, it is included within the subsidiary undertakings disclosed above. Further details are provided within Note 25, Events after the Reporting Date.

**28 Contingent liabilities**

Grants and other income received from certain parties may be repayable where specific conditions are subsequently found not to have been met.

| **29 Cash generated from/(absorbed by) operations** | **2026 £** | **2025 £** |
|---|---|---|
| Surplus/(deficit) for the year | 104,263 | (69,357) |
| **Adjustments for:** | | |
| Investment income recognised in statement of financial activities | (137,627) | (221,981) |
| Gain on disposal of tangible fixed assets | (834) | - |
| Depreciation and impairment of tangible fixed assets | 188,157 | 165,294 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 1,250,667 | (1,161,241) |
| Increase in creditors | 467,263 | 404,604 |
| **Cash generated from/(absorbed by) operations** | 1,871,889 | (882,681) |

**30 Controlling party**

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Initiatives (UK).

**31 Acknowledgements**


Autism Initiatives (UK) is immensely grateful to the following funders who have generously given grants and donations to support our work over the last year. Sadly we cannot list everyone, but every single gift we receive is important to us, helping to make a real difference to the lives of those people we support.

We would like to take this opportunity to thank everyone who has given generously of their time or money to help make our achievements possible and we hope you share our deep sense of pride. We certainly could not do it without you. We would also like to thank all of our staff and volunteers for the hard work and commitment they have shown and for their continuing dedication to our service users and the organisation as a whole.

- Alexander Moncur Trust
- Garfield Weston Foundation
- G M Morrison Charitable Trust
- Lord Hanson Foundation
- Lothian Buses Employees Charities Fund
- The Gannochy Trust