
TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their annual report together with the financial statements of the company for the 1 June 2021 to 31 May 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Tio Associates is a pioneer network of professionals, who provide and promote Christian perspectives on intellectual disabilities using theology, story and the arts. Through the mediums of teaching, training and performance, Tio aims to inspire, equip and accelerate change in churches, faith communities and wider society.

Important advances in educational and social inclusion for people with intellectual disabilities have taken place over the past decade, with greater advocacy for change, yet significant areas of marginalisation are still to be substantially addressed.

b. Activities undertaken to achieve objectives

Our aim is to provide teaching, training and consultancy on intellectual disability and spirituality by making available the expertise and experience of our Associates. Our main activities are designing and delivering courses for groups and faith communities, contributing to larger festivals, writing and broadcasting.

c. Main activities undertaken to further the company's purposes for the public benefit

Tio is working to bring about change in three key areas:

1. The spiritual development of people with intellectual disabilities.
2. The role of the church in promoting the value and contribution of people with intellectual disabilities (and their families) by modelling appropriate inclusion.
3. The lack of a strong theological voice on intellectual disability across society.

Our vision is to see a world valuing the personal and spiritual contributions of people with intellectual disabilities.

The trustees have had regard to Charity Commission Northern Ireland's guidance on public benefit.

TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance

a. Review of activities

Due to the pandemic (Covid 19) the period of Lockdown allowed us to re-evaluate the delivery of our teaching and training. We have developed a fresh communications strategy to extend our social media presence and to design and deliver online learning appropriate to the changing landscape in church and society.

The first on-line course was provided to a group of people from various church backgrounds in Mauritius. They were grateful for the opportunity to explore how they can develop some support for families who have a member with an Intellectual Disability and to receive a biblical perspective on engaging with those who have an Intellectual Disability. We received very positive feedback, and this has encouraged us to offer further training opportunities on-line.

We were also able to contribute some video content to some of the Conferences that we would have normally attended but which went ahead as a limited on-line event. The "Following God Together" group used video technology to meet during the lockdown restriction.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Unrestricted reserves which have not been designated for a particular purpose, should be maintained at a level to ensure that in the event of a significant drop in funding, will enable them to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

a. Constitution

Tio Associates is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30/05/2017.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The current organisational structure is a Board (comprising 4 members), an Executive Director (part-time, paid), an Assistant (part-time, paid), a Development Group (voluntary) and 10 Associates (voluntary). Strategic decisions are taken by the Board and the day-to-day decisions taken by the Executive Director and Assistant, in consultation with the Development Group, and accountable to the Board. Mid-year the position of Executive Director changed with the retirement of Dr Ian Dickson. He was replaced by Dr Jill Harshaw who has been involved with Tio from the beginning.

d. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Current plans for 2021-22 include the design and delivery of online teaching and training (including international opportunities), partnership development, advancing a sustainable funding base, enhancing our social media engagement, adding new Board members when possible and exploring the greater use of our extended Associate team.



TIO ASSOCIATES
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

Statement of Trustees' responsibilities

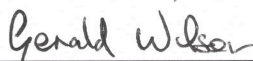
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Approved by order of the members of the board of Trustees on 27 February 2023 and signed on their behalf by:



Gerald Wilson
Trustee