

Charity registration number NIC107899

Company registration number NI646108 (Northern Ireland)

**TIŌ ASSOCIATES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

# TIŌ ASSOCIATES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J M Bothwell J M Bullock G Wilson
<b>Charity number</b>	NIC107899
<b>Company number</b>	NI646108
<b>Registered office</b>	6 Annadale Avenue Belfast BT7 3JH
<b>Independent examiner</b>	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
<b>Bankers</b>	Santander Customer Service Centre Bootle Merseyside Liverpool L30 4GB

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# TIŌ ASSOCIATES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 14

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# TIŌ ASSOCIATES

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MAY 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act (NI) 2008 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**

#### 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.

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

### **Achievements and performance**

#### a. Review of activities

We have continued to develop our communications strategy seeking to extend our social media presence and to design and deliver online learning appropriate to the changing landscape in church and society.

We were also able to contribute some video content to some of the Conferences that we would have normally attended but which went ahead on-line rather than an in-person event. The "Following God Together" group used video technology to meet during the lockdown restriction and when appropriate meet outside on a few occasions.

Current plans for 2023-24 include the design and delivery of further 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.

### **Financial review**

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.

# TIŌ ASSOCIATES

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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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.

#### 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 2022-23 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M Bothwell

J M Bullock

G Wilson

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

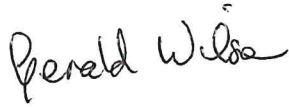
# TIŌ ASSOCIATES

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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The trustees' report was approved by the Board of Trustees.

G Wilson  
Trustee



26 February 2024

# TIŌ ASSOCIATES

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### FOR THE YEAR ENDED 31 MAY 2023

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The trustees, who are also the directors of TIŌ ASSOCIATES 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 trust 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# TIŌ ASSOCIATES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIŌ ASSOCIATES

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I report to the trustees on my examination of the financial statements of TIŌ ASSOCIATES (the trust) for the year ended 31 May 2023.

### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Charity's financial statements carried out under the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan R Bethel FCA

**Miscampbell & Co**

6 Annadale Avenue  
Belfast  
BT7 3JH

Dated: 26 February 2024

# TIŌ ASSOCIATES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and legacies	3	33,200	-	33,200	36,256	-	36,256
Charitable activities	4	1,003	-	1,003	2,125	-	2,125
<b>Total income</b>		<b>34,203</b>	<b>-</b>	<b>34,203</b>	<b>38,381</b>	<b>-</b>	<b>38,381</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	32,241	-	32,241	31,243	-	31,243
<b>Net income for the year/ Net movement in funds</b>		<b>1,962</b>	<b>-</b>	<b>1,962</b>	<b>7,138</b>	<b>-</b>	<b>7,138</b>
Fund balances at 1 June 2022		4,022	2,646	6,668	(3,116)	2,646	(470)
<b>Fund balances at 31 May 2023</b>		<b>5,984</b>	<b>2,646</b>	<b>8,630</b>	<b>4,022</b>	<b>2,646</b>	<b>6,668</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TIŌ ASSOCIATES

## BALANCE SHEET

AS AT 31 MAY 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	10	1,546		1,453	
Cash at bank and in hand		10,074		7,460	
		<u>11,620</u>		<u>8,913</u>	
<b>Creditors: amounts falling due within one year</b>	11	(2,990)		(2,245)	
Net current assets			8,630		6,668
			<u>8,630</u>		<u>6,668</u>
<b>Income funds</b>					
Restricted funds			2,646		2,646
Unrestricted funds			5,984		4,022
			<u>8,630</u>		<u>6,668</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

# TIŌ ASSOCIATES

## BALANCE SHEET (CONTINUED)

AS AT 31 MAY 2023

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These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 February 2024

G Wilson  
Trustee



Company registration number NI646108

# TIŌ ASSOCIATES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

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### 1 Accounting policies

#### Charity information

Tio Associates is a private limited company by guarantee without share capital use of 'Limited' exemption. The company is incorporated in Northern Ireland and has the company number NI646108. The registered office address is 6 Annadale Avenue, Belfast, BT7 3JH and principal place of business is 76 Kesh Road, Lisburn, BT27 5RR. The principal activity of the company is to provide and promote Christian perspectives on intellectual disabilities.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### 1.4 Income

Income is recognised when the trust 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 trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.

# TIŌ ASSOCIATES

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

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 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.

#### 1.7 Financial instruments

The trust 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 trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

# TIŌ ASSOCIATES

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

### 1 Accounting policies (Continued)

#### 1.8 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 trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

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

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	33,200	36,256
	<u>          </u>	<u>          </u>
Other		

### 4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Events and conference	1,003	2,125
	<u>          </u>	<u>          </u>

# TIŌ ASSOCIATES

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

### 5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	117	-
Website	-	924
Telephone	120	183
Facilitation	199	-
Insurance	431	424
Computer Costs	281	224
General Expenses	394	367
Exchange Difference	-	20
	<u>1,542</u>	<u>2,142</u>
Share of support costs (see note 6)	25,865	24,155
Share of governance costs (see note 6)	4,834	4,946
	<u>32,241</u>	<u>31,243</u>

### 6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	25,865	-	25,865	24,155	-	24,155
Legal and professional	-	3,052	3,052	-	3,326	3,326
Accountancy Fees	-	1,782	1,782	-	1,620	1,620
	<u>25,865</u>	<u>4,834</u>	<u>30,699</u>	<u>24,155</u>	<u>4,946</u>	<u>29,101</u>
Analysed between Charitable activities	<u>25,865</u>	<u>4,834</u>	<u>30,699</u>	<u>24,155</u>	<u>4,946</u>	<u>29,101</u>

Governance costs includes payments to the auditors of £1,782 (2022- £1,620) for audit fees.

### 7 Trustees

During the year ended 31 May 2023, telephone expenses totaling £120 were reimbursed to 1 Trustee (2022 - £132 to 1 Trustee).

# TIŌ ASSOCIATES

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

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Trustees	3	3
Employees	2	2
	<u>          </u>	<u>          </u>
Total	5	5
	<u>          </u>	<u>          </u>

### Employment costs

	2023 £	2022 £
Wages and salaries	25,865	24,155
Other pension costs	117	-
	<u>          </u>	<u>          </u>
	25,982	24,155
	<u>          </u>	<u>          </u>

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

### 9 Taxation

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

### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,546	1,453
	<u>          </u>	<u>          </u>

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	312	-
Accruals and deferred income	2,678	2,245
	<u>          </u>	<u>          </u>
	2,990	2,245
	<u>          </u>	<u>          </u>

# TIŌ ASSOCIATES

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

### 12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:					
Current assets/(liabilities)	5,984	2,646	8,630	4,022	6,668
	<u>5,984</u>	<u>2,646</u>	<u>8,630</u>	<u>4,022</u>	<u>6,668</u>
	<u><u>5,984</u></u>	<u><u>2,646</u></u>	<u><u>8,630</u></u>	<u><u>4,022</u></u>	<u><u>6,668</u></u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - 2023).