

Scottish autism

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

A Company Limited by Guarantee

Company Registered in Scotland Number SC081123

Registered Charity Number: SC009068

SCOTTISH AUTISM

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SCOTTISH AUTISM DIRECTORS' REPORT Year ended 31 March 2023

OBJECTIVES & ACTIVITIES

The social care staffing crisis continued to affect staff recruitment and retention as we came out of the Covid pandemic. This impacted on our ability to reach pre pandemic levels of service or develop new services. This trend continued throughout the year.

The Board and senior leadership team reverted to meeting every six weeks during the year as the pressure for monthly meetings to manage the risks of the pandemic diminished.

Charitable Objectives

The objects of Scottish Autism are "the advancement of education, health and wellbeing, equality of opportunity and the relief of disadvantage of people living with an autism spectrum condition and related conditions throughout their whole life journey".

Scottish Autism's vision

A world where autistic people are understood and enabled to lead meaningful and fulfilling lives as valued members of the community.

Scottish Autism's Mission

To enable autistic people to lead happy, healthy and fulfilling lives.

Scottish Autism's values are:

*Collaboration
Compassionate
Change Makers
Contribution*

Principal Activities

Scottish Autism provides a broad range of services to autistic people and their families and carers. Services include education, care, support, advice and information and training. Scottish Autism's head office is in Alloa. We contract with 25 local authorities to provide services to 377 autistic people in 20 local authority areas. Our non-commissioned services reach 8,989 people in all local authority areas.

Commitment to Quality and Continuous Improvement

The social care staffing crisis emerged this year and had an impact on operations as we worked to bring services back to pre-pandemic levels and indeed meet enquiries for new services. Quality in all our offerings continued to be a key theme during the year, and we reviewed our approach to strategic risk management and quality monitoring. A revised corporate Quality framework was developed with functional quality approaches that are either developed or are in development.

As The Care Inspectorate resumed inspections, we had a renewed focus on becoming 'inspection ready'. This work which involves extensive and systemised audits and evaluation of all aspects of support including quality, resulted in positive inspection grades as shown later in the report.

Our approach to quality was further enhanced by the establishment of an Audit, Finance and Risk committee which meets quarterly and reports to the Board replacing the previous Finance Committee.

Partnerships

Our partnerships are as important to us today as they have always been. We continue to work in partnership with the Scottish Government who funded our Advice Line, Fife Council who continued to fund the One Stop Shop in Fife. We continued to work with Fife Council, the NHS to implement the Neurodevelopmental Pathway in Fife and are pleased that its success has led to similar approaches being rolled out across Scotland.

We also worked closely with autistic people's organisations and welcomed the report on Inclusive Governance produced for us by National Autistic Taskforce (NAT), Autism Rights Group Highlands (ARGH) and Autistic Mutual Aid Society Edinburgh (AMASE). We also extended the work we do with autism organisations at a local

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and national level. We were pleased to fund Scottish Women's Autism Network, a national organisation supporting women and girls across Scotland, Creatovators who support autistic children and adults in Greater Glasgow and Borders Additional Needs Group (BANG) who support young autistic people in the Borders.

Further partnership working is illustrated in the Activities section.

Fundraising

Income was affected in 2022/23 due to difficulties recruiting fundraising staff, with limited fundraising resource in the team. Income totalled £389,548 compared to £461,822 in 2021/22 with a cost to income ratio of 41% (2021/22 – 33%).

A legacy donation from a large donor of £88,282 prevented a steeper decline in income. The majority of other donations were generated from corporates, trusts and event supporters which continue to be the strongest sources of funding. Income was also impacted by the increased competition for trust funding and difficulties generating funds from corporate partners where staff are spending less time collaborating in workplaces due to hybrid working.

Training & Consultancy

Income from the training and consultancy service increased by 29% from £37,939 in 2021/22 to £48,782 with clients from across a range of commercial, public sector and third sector organisations. Diagnosis & Assessment service provision came to an end in 2021/22 and therefore shows a decrease in revenue of 103% from £212,042 to (£6,576) in 2022/23. This was offset with a reduction in costs. This figure is also included within the training and advisory fees in note 5 of the accounts.

STRATEGY OBJECTIVES AND BUSINESS REVIEW

Operating Environment

As we saw the impact of Covid reduce, the social care staffing crisis worsened across the sector and we struggled to recruit and retain new staff, particularly those who have less than one year's service. This is a common theme among many providers and has meant that we continued to find it difficult to reach pre pandemic levels of commissioned and regulated services and has severely hampered our ability to tender and bid for new services.

We began to see local authorities find innovative ways of supporting us financially to attract new staff, and this meant we had to adjust our Pay Approach to ensure fairness and parity across our services. These initiatives and a reviewed approach to how we recruit resulted in improvements in recruitment towards the latter part of the year.

We continued, during the year, to work closely with stakeholders including the National Autistic Society and Enable Scotland to assist the Scottish Government progress the Learning Disability, Autism and Neurodiversity Bill. The Bill is still very much in the stakeholder engagement stage, and we wait to see if the Bill will establish a commissioner to oversee the interests of autistic, learning disabled and other neurodivergent people. We still believe that this is a preferred outcome of the Bill.

We continued to engage with the Scottish Government on the establishment of the National Care Service although Stage One was stalled in early 2023, and we are unlikely to see any decisions on whether Children's Services or Justice Services will be included until much later. We are keen to ensure that the principles of the Feeley Review (Independent Review of Adult Social Care) are not lost, and we are engaging with MSPs of all parties to ensure that they are not.

Little progress was made on Fair Work and whilst previous years saw adult social care staff pay stay in line with the Real Living Wage, the cost-of-living crisis during the year and pay reviews for local authority and NHS staff saw any glimpse of social care pay parity with public bodies reduce even further.

Activities

The Inclusive Governance review was concluded during the year and the report of the National Autistic Taskforce and, AMASE (Autistic Mutual Aid Society Edinburgh) and ARGH (Autism Rights Group Highland) was

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welcomed by Scottish Autism. The report contained many recommendations which will take shape over the coming years although we have made a good start in many areas.

A review of strategy was completed, and we developed two strategic intentions which are set out later in this report within the section Plans for the Future.

Our key performance indicators were reviewed and where we have comparable data this is shown.

KPI	Target	2021/22	2022/23
Strategic Objective: To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings			
Increase in the number of people we support	Increase	(2%)	(2%)
Reach in non-commissioned services	Increase	Not measured	8,989
Strategic Objective: To enable societal change by campaigning and influencing government and decision makers			
Sustainable change showing autistic people feel more accepted as a result of our campaigning		Not measured	Not yet measured
Strategic Objective: To drive innovation and improvement of service and staff development			
Increase in % of our staff at confirmed and advanced level		Not measured	71% confirmed. 7% advanced.
% of people with an active learning plan (objectives met in last 14 months)	80%	Not measured	35%
% of complaints dealt with in policy timescales and learning identified and actioned	100%	93%	93%
Care Inspectorate grades	100% at 4.8 or above	No inspections	30%
Strategic Objective: To enhance our reputation as a leading employer in the sector			
% of our people who think they are well lead	75%	85%	68%
Increase and develop staff engagement	65%	14%	12%
Examples of how are people have informed what we do	5 clear examples of how people have informed/influenced an organisational change	Not measured	Achieved
Receive or are finalists in work/people-focused award or accreditations	None	Not measured	Deputy Chief Executive was awarded the "Autism Hero Award" by ASIAM Ireland (Eire) Continued accreditation by: <ul style="list-style-type: none"> • Young Person's Guarantee, • Disability Confident • Living Wage Scotland. Finalists for attraction and resourcing categories at the Scottish HR Network Awards. Practitioner Award accredited by the SQA.

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KPI	Target	2021/22	2022/23
% turnover of contracted employees	<22.5%	34.8%	37.47%
Stability of the workforce			
Under 1 year	<20%	28.76%	26.8%
1-3years	<30%	20.93%	24%
Over 3 years	>50%	50.31%	49.2%
Strategic Objective To assert Scottish Autism as the definitive autism organisation in Scotland			
Stakeholder and brand awareness snap survey		Not measured	Not yet measured

Autism Services

A focus of our work was to ensure that all regulated and commissioned services were inspection ready and quality of support for everyone was at the front of all services. We made better use of our integrated IT systems to enable this and whilst we did not achieve our target of 100% of services achieving inspection grades of an average of 4.8% and above, we are now consistently seeing grades of 4 and above which compares well to our peer social care providers.

Our new day and transition service at Ardenraig in Castlemilk Glasgow was almost completed during the latter part of the year with the refurbished building providing state of the art accommodation for the new service and staff. We began the transition from the Abbie day service to this new facility in the latter part of the year and expect the transitions services to begin in early 2023/4.

We made plans to move our Chrysalis service from Clackmannan to more suitable accommodation in Alloa.

Bidding for new services and indeed increasing capacity to pre pandemic levels proved difficult due to staff recruitment and retention challenges, however, our focus on getting what we do now right means that we will be well placed to grow our services in the coming years.

The presumption of mainstreaming continues and day only services continue to be the most popular option for local authorities. twelve pupils have left Struan in the last two years and nine new pupils have started, meaning an overall decrease of three from 23 at Jan 2021 to twenty at January 2023.

Struan launched the "Upswing" service in January 2022 allowing pupils who struggle in a school environment, even a specialist low arousal environment like New Struan, to be educated in different settings and on different schedules in a way that suits their learning style. Support is 1:1 or 2:1 and can be delivered in the young person's home or their community and is offered in short sessions that the pupil can cope with. We have two such young learners.

Considering the difficulties we face in supporting the work of 'The Promise', and in order to advocate for better transition planning for our young people, we welcomed MSP Pam Glancy-Duncan to the school. As Ms Glancy-Duncan has introduced the Disabled Children and Young People (Transitions into Adulthood) (Scotland) Bill we were keen to share the challenges and lived experiences of the young people we are currently planning for. The Head Teacher gave evidence to the parliamentary committee on this Bill.

Work on the sensory room in Struan continued and the project was completed in 2023. Furthermore, our partnerships within the community continue to be a strong feature of the curriculum. During the year we consulted our whole school community including parents about our Activity Days at Lendrick Muir and have agreed a flexible format of class days for all and the option of a residential element for those who wish it.

We continued to develop our play project and further work to improve the environment was completed with the development of a Cinema room in Flat 1 of the Struan residences which gives the young people an additional space to use and has offered greater opportunities for choice and activities.

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Centre for Practice Innovation

Our advice line and online service Right Click reached 7,503 people. The Post Diagnostic Service supported 146 families and children. We were disappointed that at the end of the year the Scottish Government, whilst committed to Post Diagnostic Services, would not continue to support autistic children and their families from April 2023.

The One Stop Shop in Fife continued to be a hub for a number of services including Flourish (Our Minds Matter) designed to support children and families with a wider range of neurodevelopmental conditions including autism.

Community development is a major part of our work and we continued to support Creatovators, SWAN and BANG with their invaluable work. We were pleased to receive a £15,000 grant from RS MacDonald Trust to in turn provide small grants to a few small and emerging autistic peoples' organisations with a particular emphasis on those in rural areas of Scotland. An advisory panel of autistic people support decision making in terms of allocation of these grants.

Our external training and consultancy service grew in strength and our work with Gretton school in Cambridgeshire using our Autism Practice Improvement Programme yielded positive results.

To support our Learning Pathway for our employees we developed a Customised Award approved by the SQA. This will provide our staff with the learning they need to provide high quality autism support and achieve a recognised qualification.

Our campaigning and policy work developed, and we made representations to the Scottish Government and all political parties, on our own and in partnership with Coalition of Care Providers Scotland (CCPS) and others, on the social care staffing crisis. We continued to respond to the Learning Disability, Autism and Neurodiversity Bill and responded to a number of consultations.

Business Systems

We continued to enhance our integrated IT systems and were successful in maximising its use to support our readiness for Care Inspectorate Inspections. We are continuing to develop our data analytics platform to gain better insight into the operations of the Charity.

Cyber Security was still high on our agenda. We achieved Cyber Essentials status and have developed and tested a comprehensive Cyber Incident Response Plan

Employee Information & Engagement

We employed 951 staff at the end of the year (790 full time equivalents). Whilst our stability index remained high compared to other social care providers, we continued to see a high turnover of staff who are with us for less than one year. This presented particular challenges when coupled with a recruitment crisis.

We explored innovative recruitment campaigns and selection approaches, engaging with staff across the organisation and their ideas for improvement. We also continued a focus on retention and in particular of staff well-being. This centred not only on managers being aware of mental well-being and sign posting people to the support we make available but also exploring flexible working and work/life balance opportunities.

Engagement with our people was a priority during the year and we engaged closely with the Colleague Forum especially on the voluntary consultation with staff that resulted in closure of the LGPS final salary pension scheme.

We continued to drive forward our LGBTQ+ inclusion strategy. This work has been underway since June 2022 and is scheduled to be completed by October 2023. The work is being undertaken by the colleague LGBT 'Champions' group with the support of LGBT Scotland and is looking at how the development in our organisational practices in relation to LGBT will improve or influence our more general anti discriminatory practices.

Disabled Employees

It is Scottish Autism's policy to offer the same opportunity to disabled people as to all others in matters of recruitment and career advancement, provided that they have the ability to perform the tasks required, with or

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without training, and to institute training, where practical, in cases where the disability was incurred during their employment with the organisation.

FINANCIAL REVIEW

Results for the Year

A worsening recruitment landscape as we exited the Covid Pandemic, ensuring we are making significant inroads into improving operating processes in our services and the effects of actuarial valuations and on the defined benefit pension scheme have dominated our financial results.

The Statement of Financial Activities (SoFA) shows a deficit for the year of £1.9 million prior to actuarial gains. This includes an adjustment for non-cash pension charges of £1.5 million which we are required to show under Financial Reporting Standard 102 (FRS102). Without this adjustment the SoFA would show a deficit of expenditure over income of £0.4 million (2022: an excess of income over expenditure of £0.5 million).

During the year our fee income in education and care services (note 5) grew by 6.4% to £33.8 million. Total income grew to £34.8 million from £33.4 million in 2021/22 with fee income the main contributor. There was still significant Restricted funds income of £0.5 million (£0.7 million 2021/22).

Our overall total expenditure continues to be distorted by the non-cash charge for pensions mentioned above which we are obliged to show for the actuarial valuation in relation to our membership of the Falkirk Local Government Pension Scheme and the deficit in funding under Financial Reporting Standard 102 (FRS102) (note 24). This non-cash sum is this year stated as a net £1.5 million adjustment compared to £2.4 million in 2022 and £0.5 million in 2021 show the swings caused by this methodology. Underlying operational expenditure has risen largely due to an increase in service provision and the variable costs therein. Strict comparatives are not of any value due to this variable nature of many of the costs. The Directors have had a view of the position versus budgets set throughout the year and are comfortable with the variances presented.

The balance sheet is again dominated by the large swing in the FRS 102 actuarial valuation of the LGPS pension liability which decreased from £11 million to £nil in the year. Net assets before the pension deficit are shown at £14 million down from £14.4 million in 2022. The focus of the Directors on the balance sheet post year end was to reduce the level of Trade Debtors exposure shown in 2022 at £3.9 million and which are now £2.8 million in 2023 (note 14).

Market Value of Land & Buildings

Following the valuation exercise in 2022 to establish the Market Value of Land & Buildings the Directors consider that the book value of these assets on the Balance Sheet reflects a fair value and there were no impairment adjustments required. During the year there was considerable reinvestment in Fixed Assets (£1.7 million) primarily in our new Day service facility in Castlemilk, Glasgow.

Reserves

Excluding pension deficit, free reserves (general and designated funds less fixed assets) total £13.5 million which equates to 2.14 months of operational expenditure (2022: 2.85 months). The Directors are of the opinion that the reserves are sufficient to meet current and future obligations. Restricted funds at the year-end total £483k (2022: £552k). The total funds held as at 31 March 2023 total £14.0 million (2022: £3.4 million).

Pension liability (Falkirk Local Government Pension Scheme)

The directors have been mindful of the risk to the Charity of the ongoing membership of the LGPS pension scheme (which has been closed to new members since 2017) and the uncertainty caused by both the formal triennial scheme valuation and the high levels of pension contributions caused by an membership of this scheme. This has been commented on in prior year statements. The directors have moved post-year end to exit the scheme entirely and take advantage of a Cessation Surplus created out of market conditions. This exit removes considerable financial risk to the Charity and occurred in April 2023 and will help achieve parity for all staff in terms of pensions provision.

At the same time as exiting the LGPS scheme the Directors have made changes to the contribution structure in the defined contribution scheme currently run by The Peoples Pension to better benefit all employees.

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Going Concern

The balance sheet remains healthy, with strong levels of cash / investments, net current assets and paying off long-term loan balances during the year. Having also restated heritable land and buildings to market value in 2022 we can be confident that there is a strong underlying operating position. There is a deficit cash flow from operating activities in 2022/23 caused primarily by a £1.7million investment in fixed assets (2022: £0.2 million)

We have regularly updated and reviewed a dynamic, scenario-based 12-month cashflow forecast, which shows the continuation of a sufficiently strong cash position. We continue to review our financial strategy and plans in the light of an evolving operating position, and an evaluation of the constraints and risks around service delivery considering recruitment concerns in the sector, fundraising, and other income generating opportunities.

Having considered forecast results and cashflows, including possible downside sensitivities, together with banking facilities available to the Charity, the Directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Directors continue to adopt the going concern basis in preparing the financial statements.

Investment Policy

The policy is to invest all or some of any surplus funds (i.e. funds which are not needed to meet immediate charitable activities), in order to generate additional funds to support the strategic purposes of the organisation. It is the view of the Board that such surplus funds be placed in relatively cautious investments. At 31st March 2023 the market value of these investments was £0.9 million (2022: £1.1 million). (Note 13).

PLANS FOR THE FUTURE

We reviewed our strategy in late 2022 and developed two strategic intentions put our people, both those we support and those who work with us, at the heart of everything we do.

Strategic Intention One

We plan to achieve:

Consolidation and stability across our services by attracting committed colleagues who stay with us and develop, through providing the highest quality in leadership and innovative autism practice. This will enable us to grow in an effective and sustainable manner.

We will do this:

Over the next two years

Our unique strengths and capabilities allow us to:

- ✓ Collaborate cross functionally using our commitment, collective knowledge, and experience.
- ✓ Develop learning and developmental pathways for our staff at all levels.
- ✓ Research and share good practice and develop new ways of doing things e.g. inclusive governance
- ✓ Use and develop effectively all the resources at our disposal.

We are doing this to address the growing need for:

- ✓ Innovation in ways of working, development, recruitment and retention – the 'old' ways don't work now.
- ✓ Financial and resource efficiency in all areas and services so they can withstand the tests of the rising cost of living and challenges of austerity.
- ✓ Keeping an eye on the longer term and not losing sight of potential opportunities
- ✓ Provision of innovative service offerings to the individuals we support.

Strategic Intention Two

We plan to achieve:

Positive societal change for autistic people and their families

Develop our services in innovative and supportive ways and extend our reach to support those we don't support now, either providing support ourselves or by supporting others to do so.

We will do this:

Over the next five years. We are mindful that we must, in some areas, achieve stability and effectiveness before this can happen.

Our unique strengths and capabilities allow us to:

- ✓ Collaborate across our extensive networks drawing on the expertise and support of others.

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- ✓ Develop our stakeholder relationships within the sector, outside the sector, internationally and with autistic people and communities.
- ✓ Engage and influence at national and local policy/strategy levels.
- ✓ Horizon scan and seek out and maximise opportunities to enable and collaborate with the autistic community.

We are doing this to address the growing need for:

- ✓ Support for autistic people and others with long term conditions who are likely to become poorer and more disadvantaged than they are now, either in employment or education because of austerity and the cost-of-living crisis
- ✓ Working with the uncertainty that comes from a 'chaotic' political landscape at UK level and an uncertain one at Scotland level.
- ✓ Keeping national and local policy/strategy makers in touch with matters affecting autistic people as economic pressures influence their priorities.

One priority is to review our models of care to ensure that the individuals we support lead the service that they receive and have choice and control, and can influence our broader work.

We will continue to support the partnerships we have formed through our Community Grant programme and indeed expand this programme further.

We are excited to have plans in place to review the accessibility of all our policies and publications to autistic people. This is especially important as we commit to review our website, refresh our brand and review the Right Click online offering with the involvement of autistic stakeholders.

We will develop our engagement with our Employee Forum which has been key in engaging with staff over our review of our pension arrangements. We will use this Forum to help promote the new Customised Award.

Our work reviewing models of care will continue with added impetus in the coming year. This work is aligned to a planned review of our properties enduring that we develop accommodation that is better suited to the needs of the people we support.

Principal Risks & Uncertainties

It is essential that Scottish Autism demonstrates that it has a robust system of corporate governance and risk management in place to assure the Board and stakeholders that it operates a robust system that will stand up to scrutiny.

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The major strategic risks to Scottish Autism were reviewed regularly during the year by the Board and are summarised as follows:

Risk Description	Impacts	Mitigating Action
Failure to recruit and retain staff	Service quality affected Loss of staff Reduced motivation/management including change fatigue	Pay structure review Robust staff engagement Recruitment working group Pension transition arrangements
Financial control and financial planning e.g. cost of living. Trusts and corporate funders less willing to fund due to high reserves	Cash reserves reduced beyond acceptable level due to spend on revenue items.	Financial plan in place – reviewed and stress tested. Strategy being reviewed especially investment strategy
Cyber security	Business system failure affecting operations	Business critical data ultra secure Third party hosted environments. Strong controls over user access and patch management DR strategy in development
Failure to maintain quality of services and accommodation	Loss of services leading to loss of income and reputation	Various quality frameworks e.g. Autism Practice Improvement Framework (APIF) Major overhaul to managing compliance and being inspection ready.

The Board reviews strategic risks quarterly and risk is a standing agenda item at each Board meeting and at the Audit, Finance and Risk Committee.

The control, management and monitoring of Health and Safety risks are overseen by the Health and Safety Committee which meets four times a year and comprises the Health and Safety Lead as well as a cross section of staff including the Chief Executive. The committee reports to the board.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

In terms of the Companies Act 2006, Scottish Autism is a Company limited by Guarantee and does not have a share capital. The organisation's references are: Scottish Charity Reference number SC009068 and Company Registration number SC081123.

Directors

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year and to the date of this report are detailed later in the report.

Appointment of Directors

Directors are appointed by nomination and approval by the Trustees. Scottish Autism can co-opt onto the Board any person who possesses particular sets of skills or experience it might require. This is achieved through targeted recruitment, supported by an appropriate selection process to assess skills and ability/ experience.

Induction & Training

New Board members are fully briefed about their responsibilities by the Chief Executive who provides support and advice as required alongside a Board Buddy system to support. Board members are supported in accordance with the principles contained in the Office of the Scottish Charity Regulator (OSCR) publication "Guidance for Charity Trustees". In 2019, the Board agreed to adopt the core principles under the Scottish Governance Code for the Third Sector.

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Board Member & Key Personnel Remuneration

Scottish Autism trustees are volunteers and are only remunerated for legitimate expenses claimed in relation to their service to the organisation. Should any Trustee undertake specific work for Scottish Autism not related to their trustee duties, this is clearly identified in the annual accounts.

Senior Leadership Team salaries were benchmarked with comparable organisations as part of the Pay and Benefits Review. The People, Culture and Remuneration Committee, a sub-committee of the Board, also reviewed senior management pay and progression awards and makes recommendations to the Board with regard to the Chief Executive's pay.

Administrative Structure

The Board meets on a regular basis to scrutinise performance and set policy direction. During the pandemic the Board met monthly and continued to do so until early 2022 when face to face meetings resumed. Committee meetings may be held virtually or in person. All meetings are held in accordance with the Articles of Association.

The Directors are responsible for the overall strategy and administration of Scottish Autism. Scottish Autism's day-to-day operational decision-making rests with the Senior Leadership Team (SLT) made up of the Chief Executive and four senior managers. This team is also responsible for the organisation's strategic planning process and performance management and for reporting back to the Board.

All policies are reviewed every three years or sooner if necessary due to legislative changes. Policies are introduced or reviewed as inclusively as possible prior to final signoff by the SLT and Board.

Company performance is monitored on a routine basis by the Senior Leadership Team and by the following committees:

- Audit, Finance and Risk Committee
- People, Culture & Remuneration Committee
- Education Committee

The Audit, Finance and Risk, People, Culture & Remuneration and Education Committees are sub-committees of the Board and may have senior managers and officers of the organisation in attendance. These committees in turn report to the full Board of Directors.

Other working groups monitoring and developing organisational strategy are established as required.

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REFERENCE AND ADMINISTRATIVE DETAILS

PRESIDENT	The Right Honourable The Countess of Rosebery
CHAIR	Peigi Macarthur
VICE CHAIR	Margaret Mary Rafferty

BOARD OF DIRECTORS

Peigi Macarthur (Chair)	(resigned 5 th September 2023)
Margaret Mary Rafferty (Vice Chair)	
Paul Nelson (Treasurer)	
Keith Wallace	
Jacqueline Conway	(resigned 2 nd February 2023)
Christopher Harte	
Christopher Thomson	
Dianne Dixon	(resigned 14 th June 2022)
Margaret Orr	
Fiona Clarke	
David Yeoman	(appointed 6 th December 2022)
Suzanne Ferguson	(appointed 6 th December 2022)
Lynne Laverty	(appointed 6 th December 2022)

Office bearers were re-elected at the AGM held on 6th December 2022

SENIOR LEADERSHIP TEAM

Chief Executive	Dorry McLaughlin
Deputy Chief Executive	Charlene Tait
Director of Autism Services	Jackie Latto (Retired 30 th June 2022) Pauline McDonald (appointed 1 st July 2022)
Director of Finance & Corporate Affairs	Simon Hunt (resigned 10 th April 2022)
Director of Finance and Business Services	Ian White (appointed 4 th April 2022)
Director of People & Culture	Katherine Wainwright

AUDITOR	Azets Audit Services Limited Exchange Place 3 Semple Street Edinburgh EH3 8BL
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SOLICITORS	Lindsays WS Solicitors 19A Canning Street Edinburgh, EH3 8HE
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BANKERS	The Royal Bank of Scotland Beancross Road Grangemouth, FK3 8WH
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PRINCIPAL & REGISTERED OFFICE	Hilton House Alloa Business Park Whins Road Alloa FK10 3SA
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CHARITY REGISTERED IN SCOTLAND: SC009068 COMPANY NUMBER: SC081123

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DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Directors (who are the directors of Scottish Autism for the purpose of company law and the trustees for the purposes of charity law) are responsible for preparing the Directors' Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the organisation for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 organisation will continue its activities.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the organisation and to enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They also have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the organisation and to prevent and detect fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

So far as the Directors are aware, there is no relevant audit information of which the organisation's auditor is unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the organisation's auditor is aware of that information.

The Directors' Report including the Strategic Report of Scottish Autism were approved by the Board of Directors on 28th November 2023.

Signed on behalf of the Directors by

DocuSigned by:

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**Margaret Mary Rafferty
Vice Chair**

Date: 28 November 2023

Hilton House
Alloa Business Park
Whins Road
Alloa
FK10 3SA

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2023

Opinion

We have audited the financial statements of Scottish Autism (the charitable company) for the year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its 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 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 charitable company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves or a material misstatement of the other information.

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2023

Other information (continued)

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 the audit:

- the information given in the Directors' Report (incorporating the Strategic Report), which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Directors' Report (incorporating the Strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report (incorporating the Strategic 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 (as amended) 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the directors

As explained more fully in the directors' responsibilities statement set out on page 12, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity 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 directors 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SCOTTISH AUTISM INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

Year ended 31 March 2023

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the FRC's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the charitable company, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the charitable company is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and taxation, data protection, anti-bribery, environmental, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2023

Extent to which the audit was considered capable of detecting irregularities, including fraud (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in these financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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 directors, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's directors, as a body, 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 directors, as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Allison Gibson, Senior Statutory Auditor
Azets Audit Services
Chartered Accountants
Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

Date: 6 December 2023

**SCOTTISH AUTISM
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

Year ended 31 March 2023

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
	Notes					
Income and endowments from:						
Donations and legacies						
Donations, grants and trusts		211,658	-	82,526	294,184	334,233
Other trading activities						
Fundraising activities		81,447	-	13,917	95,364	127,589
Charitable activities						
Fees, trusts & grants	5	33,890,948	-	385,746	34,276,694	32,518,974
Investments						
Investment income		10	-	-	10	9
Other Income						
		170,204	-	-	170,204	376,364
Total income		<u>34,354,267</u>	<u>-</u>	<u>482,189</u>	<u>34,836,456</u>	<u>33,357,169</u>
Expenditure on:						
Charitable activities						
	6	34,397,460	-	551,586	34,949,046	32,399,879
Raising funds						
Costs of generating voluntary income & fundraising activities	7	160,400	-	-	160,400	150,729
Net operating adjustment on defined benefit pension scheme						
	24	1,494,000	-	-	1,494,000	2,360,000
Other - impairment of fixed assets						
	12	-	-	-	-	265,820
Total expenditure		<u>36,051,860</u>	<u>-</u>	<u>551,586</u>	<u>36,603,446</u>	<u>35,176,428</u>
Net (loss) on investments	13	(140,826)	-	-	(140,826)	(87,016)
Net (expenditure)	11	<u>(1,838,419)</u>	<u>-</u>	<u>(69,397)</u>	<u>(1,907,816)</u>	<u>(1,906,275)</u>
Transfers between funds						
Other recognised gains/(losses):						
Actuarial gains on defined benefit pension scheme	24	12,470,000	-	-	12,470,000	14,207,000
Net movement in funds		<u>9,259,940</u>	<u>1,371,641</u>	<u>(69,397)</u>	<u>10,562,184</u>	<u>12,300,725</u>
Reconciliation of funds:						
Total funds brought forward	19	(2,942,382)	5,821,793	552,369	3,431,780	(8,868,945)
Total funds carried forward	19	<u><u>6,317,558</u></u>	<u><u>7,193,434</u></u>	<u><u>482,972</u></u>	<u><u>13,993,964</u></u>	<u><u>3,431,780</u></u>

The notes on pages 20 to 41 form part of these financial statements.

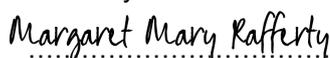
SCOTTISH AUTISM BALANCE SHEET

As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible fixed assets	12	7,193,434	6,156,355
Investments	13	926,797	1,067,623
<i>Total fixed assets</i>		8,120,231	7,223,978
Current assets			
Debtors	14	5,146,055	5,583,408
Cash at bank and in hand		4,146,901	4,315,298
<i>Total current assets</i>		9,292,956	9,898,706
Liabilities:			
Creditors: amounts falling due within one year	15	(2,818,798)	(1,853,988)
<i>Net current assets</i>		6,474,158	8,044,718
<i>Total assets less current liabilities</i>		14,594,389	15,268,696
Creditors: amounts falling due after more than one year	16	-	(291,834)
Provision for liabilities	17	(600,425)	(569,082)
Net assets excluding pension deficit		13,993,964	14,407,780
Defined benefit pension scheme liability	24	-	(10,976,000)
Total net assets/(liabilities)		13,993,964	3,431,780
The funds of the charity:			
Unrestricted funds			
Designated and general funds	19	13,510,992	13,855,411
Pension scheme deficit	19	-	(10,976,000)
<i>Total unrestricted funds</i>		13,510,992	2,879,411
Restricted funds	19	482,972	552,369
Total charity funds		13,993,964	3,431,780

The financial statements were approved by the Board of Directors on 28 November 2023, and signed on its

behalf by:



..... Margaret Mary Rafferty, Vice Chair

Company number SC081123

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The notes on pages 20 to 41 form part of these financial statements.

SCOTTISH AUTISM
STATEMENT OF CASH FLOWS
Year ended 31 March 2023

	Note	£	2023 £	£	2022 £
Cash flows from operating activities:					
Net cash generated by operating activities	23a		1,899,886		253,567
Cash flows from investing activities:					
Investment Income		10		9	
Interest paid		(9,835)		(5,012)	
Payments to acquire tangible fixed assets		(1,723,896)		(160,959)	
Disposal of fixed assets – proceeds		-		180,000	
Net cash (used in)/ generated by investing activities			(1,733,721)		14,038
Cash flows from financing activities:					
Repayments of borrowing		(334,562)		(38,349)	
Net cash used in financing activities			(334,562)		(38,349)
Change in cash and cash equivalents in the reporting period			(168,397)		229,256
Cash and cash equivalents at the beginning of the reporting period			4,315,298		4,086,042
Cash and cash equivalents at the end of the reporting period	23b		4,146,901		4,315,298

The notes on pages 20 to 41 form part of these financial statements.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

1. General information

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of Scottish Autism.

The principal activities of Scottish Autism are to:

- ensure the provision of the best possible education, care, support and opportunities for people of all ages with autism in Scotland;
- support families, improve understanding of autism and to develop best practice amongst carers and professionals;
- improve understanding of autism in society at large.

Scottish Autism is a private charitable company limited by guarantee incorporated in the United Kingdom and registered in Scotland. It is recognised as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC009068. In the event of the winding up of the charitable company a member is liable to contribute a sum not exceeding £1. Details of the registered office and company registration number can be found on page 11 of these financial statements.

2. Accounting policies

a) Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Scottish Autism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires directors to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these financial statements are noted below. These policies have been applied consistently to all the years presented in dealing with items which are considered material in relation to the charitable company's financial statements unless otherwise stated.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

2. Accounting policies (continued)

b) Statement of financial activities (SoFA)

This statement, produced to comply with the Statement of Recommended Practice, is effectively a restatement of the Income and Expenditure Account in a different format, incorporating information on movements in capital resources to form a single statement of all movements between opening and closing fund balances. Income includes both incoming revenue and receipts of capital such as capital grants. This statement has been presented with the Income and Expenditure Account to give a Combined Statement.

c) Income

All income is included in the SoFA when the organisation is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the organisation, are recognised when the organisation becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the organisation's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

Where there are terms placed on income that limit the organisation's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated goods and services are included in both income and expenditure at the value to the organisation where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

Bank interest is included when receivable.

Income from charitable trading activity is accounted for when earned.

Fees receivable for educational and care services are accounted for in the period in which the service is provided.

d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the organisation in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation and include the audit fees and costs linked to the strategic management of the organisation, together with an apportionment of overhead and support costs.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

2. Accounting policies (continued)

d) Expenditure (continued)

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, or apportioned on an appropriate basis as set out in notes 6-9.

e) Tangible fixed assets

Fixed assets are capitalised at cost, taking into account the nature of use and materiality level.

Depreciation is provided on a straight line basis over the useful economic lives of the assets as follows:

- Leasehold improvements: between 5 and 60 years (the lower of the period remaining on the original terms of the lease or the useful economic life of the asset).
- Owned properties: between 25 and 40 years.
- Upgrades to existing residential properties: between 5 and 20 years.
- Fixtures, furnishings, and equipment: 10 – 33% per annum straight line.
- Software: between 3 and 7 years.
- Motor vehicles: 25% per annum straight line.

f) Impairment of fixed assets

At each reporting period end date, the charitable company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the charitable company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

g) Taxation

The organisation has been accepted as a Charity (Scottish Charity Number SC009068) for tax purposes by the Inland Revenue under Sections 466 to 493 Corporation Tax Act 2010.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

2. Accounting policies (continued)

h) Leasing commitments

Rentals paid under operating leases are charged to the SoFA on a straight line basis over the lease term.

i) Pensions

i. Scottish Teachers' Superannuation Scheme

The organisation contributes to the Scottish Teacher's Superannuation Scheme at rates set by the Scheme Actuary and advised to the Board by the Scheme Administrator. The Scheme is a multi-employer defined benefits scheme and the assets and liabilities attributable to Scottish Autism are not separately identifiable. Consequently, the organisation has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme.

ii. Falkirk Council Pension Fund

The organisation also contributes to the Falkirk Council Pension Fund, a defined benefits scheme. Rates are set by the Scheme Actuary and advised to the organisation by the Scheme Administrator. This scheme is being accounted for under FRS 102 Section 28, with the annually calculated notional surplus or deficit on the funding of the Scheme shown in the accounts as a designated fund entitled "Pension Reserve", which is added to or deducted from Unrestricted Funds in the Balance Sheet. The Directors believe that the Scheme currently meets statutory minimum funding requirements.

iii. People's Pension Fund

The organisation also contributes to the People's Pension Scheme, a defined contribution scheme. Contributions made by the organisation to this externally managed scheme are charged to expenditure in the year in which they are incurred.

j) Fund accounts

General unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Directors in furtherance of the organisation's general charitable objectives. From general unrestricted funds, funds may be designated for a particular purpose, again at the discretion of the Board of Directors.

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose.

k) Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

l) Financial assets and liabilities

Financial instruments are recognised when the organisation becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are classified as 'basic' in accordance with Chapter 11 of FRS 102. At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

2. Accounting policies (continued)

l) Financial assets and liabilities (continued)

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the organisation has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation, or expiry.

m) VAT

Scottish Autism is registered for VAT and accounts for VAT on a partial exemption basis, accordingly irrecoverable VAT is included within the cost category to which it relates.

n) Provisions for liabilities

Provisions are made where an event has taken place that gives the organisation a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of financial activities in the year that the organisation becomes aware of the obligation, and are measured at the best estimate at the Balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance sheet.

o) Termination benefits

Termination benefits are accrued by the charitable company when there is a constructive obligation to pay them. This is normally via a contractual, legislation or other agreement with employees and their representatives.

p) Going concern

Scottish Autism prepares its financial statements on a going concern basis, as the Directors view the charitable company as continuing in business for the foreseeable future, generally deemed to be a period of 12 months from the approval date of the financial statements. The Directors assess going concern by considering short- and longer-term financial and cashflow forecasts, including possible upside and downside sensitivities, together with the banking facilities available to the Charity. The Directors have regular reviews of all relevant risks. A new five-year financial plan was reviewed and agreed in the Spring of 2022.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The Directors are satisfied that accounting policies are appropriate and applied consistently. The Directors rely on certain estimates produced by the expert pensions actuaries in valuing the pension position. Due to the long term projections involved, small changes in such estimates can have a material effect. Other such key sources of accounting estimation have been applied to the depreciation rates which are deemed to be appropriate for the class of asset, the provision for bad debts based on the Directors' expectation of likely receipts after the year end and the provision for dilapidations based on Directors' expectation of likely costs after the year end.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

4. Comparative Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Income and endowments from:				
<i>Donations and legacies</i>				
Donations, grants and trusts	107,709	-	226,524	334,233
<i>Other trading activities</i>				
Fundraising activities	119,165	-	8,424	127,589
<i>Charitable activities</i>				
Fees, trusts & grants	32,062,448	-	456,526	32,518,974
<i>Investments</i>				
Investment income	9	-	-	9
<i>Other Income</i>	353,804	-	22,560	376,364
Total income	<u>32,643,135</u>	<u>-</u>	<u>714,034</u>	<u>33,357,169</u>
Expenditure on:				
<i>Charitable activities</i>				
<i>Raising funds</i>	31,722,259	-	677,620	32,399,879
Costs of generating voluntary income & fundraising activities	150,729	-	-	150,729
<i>Net operating adjustment on defined benefit pension scheme</i>	2,360,000	-	-	2,360,000
<i>Other – impairment of fixed assets</i>	265,820	-	-	265,820
Total	<u>34,498,808</u>	<u>-</u>	<u>667,620</u>	<u>35,176,428</u>
Net losses on investments	(87,016)	-	-	(87,016)
Net expenditure	<u>(1,942,869)</u>	<u>-</u>	<u>36,414</u>	<u>(1,906,275)</u>
Transfers between funds	870,975	(870,975)	-	-
<i>Other recognised gains:</i>				
Actuarial gains on defined benefit pension scheme	14,207,000	-	-	14,207,000
Net movement in funds	<u><u>13,135,286</u></u>	<u><u>(870,975)</u></u>	<u><u>36,414</u></u>	<u><u>12,300,725</u></u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

5. Incoming resources from charitable activities

2023	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£
Fees			
Educational & care services	33,848,742	-	33,848,742
Training & advisory	42,206	-	42,206
Grants & trusts			
Other government grants	-	385,746	385,746
	<u>33,890,948</u>	<u>385,746</u>	<u>34,276,694</u>
	<u><u>33,890,948</u></u>	<u><u>385,746</u></u>	<u><u>34,276,694</u></u>
2022			
	Unrestricted Funds	Restricted Funds	2022 Total
	£	£	£
Fees			
Educational & care services	31,812,466	-	31,812,466
Training & advisory	249,982	-	249,982
Grants & trusts			
Other government grants	-	456,526	456,526
	<u>32,062,448</u>	<u>456,526</u>	<u>32,518,974</u>
	<u><u>32,062,448</u></u>	<u><u>456,526</u></u>	<u><u>32,518,974</u></u>

6. Charitable activity expenditure

2023	Note	Care and education	Training and advisory	2023 Total
		£	£	£
Salaries and other staff costs		27,973,012	496,384	28,469,396
Property and maintenance costs		1,691,626	14,045	1,705,671
Motor and other travel expenses		379,147	25,736	404,883
Supplies and services		1,091,757	50,774	1,142,531
Administration, bank interest and charges and other finance costs		460,709	4,956	465,665
Governance costs	8	36,048	-	36,048
Support costs	9	2,674,502	50,350	2,724,852
		<u>34,306,801</u>	<u>642,244</u>	<u>34,949,046</u>
		<u><u>34,306,801</u></u>	<u><u>642,244</u></u>	<u><u>34,949,046</u></u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

6. Charitable activity expenditure (continued)

2022	Note	Care and education £	Training and advisory £	2022 Total £
Salaries and other staff costs		25,175,389	714,947	25,890,336
Property and maintenance costs		1,372,775	19,038	1,391,813
Motor and other travel expenses		278,443	10,694	289,137
Supplies and services		1,316,235	184,131	1,500,366
Administration, bank interest and charges and other finance costs		1,128,963	(20,423)	1,108,540
Governance costs	8	26,893	-	26,893
Support costs	9	2,132,086	60,708	2,192,794
		<u>31,430,784</u>	<u>969,095</u>	<u>32,399,879</u>

7. Raising funds expenditure

	2023 £	2022 £
Salaries and other staff costs	105,462	109,194
Property and maintenance costs	4,284	6,106
Motor and other travel expenses	838	821
Supplies and services	28,236	17,092
Administration, bank interest and charges and other finance costs	9,006	8,074
Support costs (note 9)	12,574	9,442
	<u>160,400</u>	<u>150,729</u>

8. Governance costs by activity

	2023 Care and education £	2022 Care and education £
Indemnity insurance	3,021	3,021
Audit, accountancy and professional fees	29,288	22,218
Support costs (note 9)	3,449	1,364
Motor and other travel expenses	280	280
Administration, bank interest and charges	10	10
	<u>36,048</u>	<u>26,893</u>

None of the Directors of the organisation received any fees or emoluments in respect of their duties as Directors during the current or preceding period. Expenses of £nil (2022 - £nil) were reimbursed to Board members in the year.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

9. Support costs by activity

2023	Raising Funds	Care and education	Training and advisory	Governance costs	2023 Total
	£	£	£	£	£
Salaries and other staff costs	8,971	1,984,400	42,225	-	2,035,596
Property maintenance	364	57,364	1,195	257	59,180
Motor and other travel	71	35,798	2,189	24	38,082
Supplies and services	2,402	574,504	4,319	2,402	583,627
Administration, bank interest and charges	766	22,436	422	766	24,390
	<u>12,574</u>	<u>2,674,502</u>	<u>50,350</u>	<u>3,449</u>	<u>2,740,875</u>
	<u><u>12,574</u></u>	<u><u>2,674,502</u></u>	<u><u>50,350</u></u>	<u><u>3,449</u></u>	<u><u>2,740,875</u></u>
2022	Raising Funds	Care and education	Training and advisory	Governance costs	2022 Total
	£	£	£	£	£
Salaries and other staff costs	7,298	1,658,064	47,780	-	1,713,142
Property maintenance	408	96,714	1,272	202	98,596
Motor and other travel	54	20,580	715	19	21,368
Supplies and services	1,142	333,058	12,306	1,142	347,648
Administration, bank interest and charges	540	23,670	(1,365)	1	22,846
	<u>9,442</u>	<u>2,132,086</u>	<u>60,708</u>	<u>1,364</u>	<u>2,203,600</u>
	<u><u>9,442</u></u>	<u><u>2,132,086</u></u>	<u><u>60,708</u></u>	<u><u>1,364</u></u>	<u><u>2,203,600</u></u>

The support costs have been allocated across activities on the basis of the level of other expenditure incurred within these activity areas.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

10. Staff costs

2023	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£
Wages and salaries	25,166,780	342,697	25,509,477
Social security costs	2,015,684	30,034	2,045,718
Defined benefit pension costs	3,377,530	31,920	3,409,450
Defined contribution pension costs	553,260	-	553,260
	<u>31,113,254</u>	<u>404,651</u>	<u>31,517,905</u>
	<u><u>31,113,254</u></u>	<u><u>404,651</u></u>	<u><u>31,517,905</u></u>
2022	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£
Wages and salaries	22,772,834	255,161	23,027,995
Social security costs	1,762,231	20,652	1,782,883
Defined benefit pension costs	4,319,178	25,964	4,345,142
Defined contribution pension costs	358,480	-	358,480
	<u>29,212,723</u>	<u>301,777</u>	<u>29,514,500</u>
	<u><u>29,212,723</u></u>	<u><u>301,777</u></u>	<u><u>29,514,500</u></u>

In notes 6, 7 and 9, detailing charitable activity expenditure, raising funds expenditure, and support costs by activity, additional costs (e.g. training) are added to the salaries figure above, giving a total of £31,786,453 (2022: £29,585,672) representing "Salaries & other staff costs".

Defined benefit pension costs include costs in relation to the defined benefit pension scheme of £1,176,000 (2022: £1,873,000) per note 24.

There were termination payments in the year totalling £nil (2022: £15,000). There were no termination payments unsettled at the balance sheet date (2022: £nil).

The average number of full time equivalent employees during the year was made up as follows:

	2023 No	2022 No
Care	693	694
Teaching	8	5
Administration	78	101
Ancillary	11	12
	<u>790</u>	<u>812</u>
	<u><u>790</u></u>	<u><u>812</u></u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

10. Staff costs (continued)

In addition to Head Office staff, the Administration headcount category includes service-based local management and administrative support staff, Autism Advisors, fundraising staff and posts for projects initiated under the Scottish Government's Strategy for Autism.

The key management personnel of the company comprise the senior leadership team as disclosed on page 11. The employee benefits for key management totalled £590,584 (2022: £575,034).

The number of employees whose emoluments (excluding pension contributions) during the year fell within the following bands were:

	2023	2022
	No	No
£60,000 to £69,999	2	1
£70,000 to £79,999	-	3
£80,000 to £89,999	2	-
£90,000 to £99,999	1	1
£110,000 to £119,999	-	1
£120,000 to £129,999	1	-

One of the above employees (2022: 3) have retirement benefits accruing to them under defined benefit pension schemes, while 4 (2022: 3) have benefits accruing under a defined contribution pension scheme.

11. Net (expenditure)

	2023	2022
	Total	Total
	£	£
This is stated after charging:		
Auditor's remuneration - audit services	29,288	22,150
Depreciation of owned assets	686,817	670,174
Impairment of fixed assets	-	265,820
Operating lease rentals - other	126,994	116,795
- property	521,039	525,375
	<u> </u>	<u> </u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

12. Tangible fixed assets

	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2022	8,859,069	575,039	2,222,035	23,090	11,679,233
Additions	1,590,561	-	114,637	18,698	1,723,896
Disposals	-	-	-	-	-
At 31 March 2023	<u>10,449,630</u>	<u>575,039</u>	<u>2,336,672</u>	<u>41,788</u>	<u>13,403,129</u>
Depreciation					
At 1 April 2022	4,168,164	357,083	992,821	4,810	5,522,878
Charge for the year	325,789	37,844	317,022	6,162	686,817
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
At 31 March 2023	<u>4,493,953</u>	<u>394,927</u>	<u>1,309,843</u>	<u>10,972</u>	<u>6,209,695</u>
Net book value					
At 31 March 2023	<u>5,955,677</u>	<u>180,112</u>	<u>1,026,829</u>	<u>30,816</u>	<u>7,193,434</u>
At 31 March 2022	<u>4,690,905</u>	<u>217,956</u>	<u>1,229,214</u>	<u>18,280</u>	<u>6,156,355</u>

Heritable land and buildings were independently valued for impairment purposes as at 31 August 2022 by Derek Reid BSc (Hons) MRICS and Stuart Jolly BSc (Hons) MRICS of Avison Young (UK) Limited. The valuation was carried out on a fair value basis. The valuation resulted in a £265,820 impairment charge being processed through the 2022 financial statements.

13. Investments

	2023 £	2022 £
Market value at 1 April	1,067,623	1,154,639
Net (loss) on revaluation	(140,826)	(87,016)
Market value at 31 March	<u>926,797</u>	<u>1,067,623</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

14. Debtors

	2023	2022
	£	£
Trade debtors	2,800,085	3,850,671
Sundry debtors	187,242	126,154
Prepayments and accrued income	2,158,728	1,606,583
	<u>5,146,055</u>	<u>5,583,408</u>

15. Creditors falling due within one year

	2023	2022
	£	£
Current instalments due on bank loans (see note 16)	-	42,728
Trade creditors	373,439	240,116
Accruals and sundry creditors	1,349,848	755,113
Social security costs and other taxes	560,197	490,106
Deferred income	535,314	325,925
	<u>2,818,798</u>	<u>1,853,988</u>

Deferred income

Deferred income comprises contract and training fee income received in advance.

	2023	2022
	£	£
Balance at 1 April	325,925	114,268
Amounts released in year	(325,925)	(114,268)
Income deferred in year	535,314	325,925
	<u>535,314</u>	<u>325,925</u>
Balance at 31 March	<u>535,314</u>	<u>325,925</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

16. Creditors falling due after more than one year

	2023	2022
	£	£
Bank loans: Amounts repayable by instalments:		
In one year or less	-	42,728
Between one and two years	-	42,728
Between two and five years	-	128,184
After five years	-	120,922
	<u>-</u>	<u>334,562</u>
Included in creditors:		
Amounts falling due within one year (note 15)	-	(42,728)
	<u>-</u>	<u>291,834</u>
	<u><u>-</u></u>	<u><u>291,834</u></u>

There are two bank loans included within the comparative balance above which were repaid in full during the year. Prior to being repaid they incurred interest of 1.25% above base rate and were repayable by November 2027 and March 2031.

	2023	2022
	£	£
At 1 April	334,562	372,911
Repayment of loans	(334,562)	(38,349)
	<u>-</u>	<u>334,562</u>
At 31 March	<u><u>-</u></u>	<u><u>334,562</u></u>

The bank overdraft facility is secured by a bond and floating charge over the organisation's whole property and undertaking and by standard securities over the organisation's heritable properties.

17. Provisions for liabilities

	2023	2022
	£	£
Dilapidations provision		
Balance at 1 April	569,082	569,082
Movement in year	31,343	-
	<u>600,425</u>	<u>569,082</u>
As at 31 March	<u><u>600,425</u></u>	<u><u>569,082</u></u>

The provision is estimated by management with reference to the RICS BCIS Tender Price Index.

18. Members interests and legal status

The organisation is a company limited by guarantee and does not have share capital. In the event of a winding up, each of the members has guaranteed to contribute a sum not exceeding £1.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

19. Funds

2023	Movement in resources					Balance 31 March 2023 £
	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	
Restricted funds						
Special projects funds	552,369	482,189	(551,586)	-	-	482,972
Unrestricted Funds						
General	8,033,618	34,354,267	(34,557,860)	(1,371,641)	(140,826)	6,317,558
Designated Assets Fund	5,821,793	-	-	1,371,641	-	7,193,434
	13,855,411	34,354,267	(34,557,860)	-	(140,826)	13,510,992
Pension deficit	(10,976,000)	-	(1,494,000)	-	12,470,000	-
Total Unrestricted Funds	2,879,411	34,354,267	(36,051,860)	-	12,329,174	13,510,992
Total funds	3,431,780	34,836,456	(36,603,446)	-	12,329,174	13,993,964
2022						
	Balance 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	Balance 31 March 2022 £
Restricted funds						
Special projects funds	515,955	714,034	(677,620)	-	-	552,369
Unrestricted Funds						
General	6,745,332	32,643,135	(32,138,808)	870,975	(87,016)	8,033,618
Designated Assets Fund	6,692,768	-	-	(870,975)	-	5,821,793
	13,438,100	32,643,135	(32,138,808)	-	(87,016)	13,855,411
Pension deficit	(22,823,000)	-	(2,360,000)	-	14,207,000	(10,976,000)
Total Unrestricted Funds	(9,384,900)	32,643,135	(34,498,808)	-	14,119,984	2,879,411
Total funds	(8,868,945)	33,357,169	(35,176,428)	-	14,119,984	3,431,780

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

19. Funds (continued)

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose. Transfers are made from the unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Transfers are made from Unrestricted funds to Designated funds to account for net fixed asset and related bank loan movements in the period.

20. Analysis of net assets between funds

2023	Tangible fixed assets	Investments	Net current assets	Creditors: more than one year	Provisions	Total
	£	£	£	£	£	£
Restricted funds:						
Special Projects Funds	-	-	482,972	-	-	482,972
Unrestricted Funds:						
Designated Assets Fund	7,193,434	-	-	-	-	7,193,434
General Fund	-	926,797	5,991,186	-	(600,425)	6,317,558
Pension Deficit	-	-	-	-	-	-
Total Unrestricted Funds	7,193,434	926,797	5,991,186	-	(600,425)	13,510,992
Total Funds	7,193,434	926,797	6,474,158	-	(600,425)	13,993,964

2022	Tangible fixed assets	Investments	Net current assets	Creditors: more than one year	Provisions	Total
	£	£	£	£	£	£
Restricted funds:						
Special Projects Funds	-	-	552,369	-	-	552,369
Unrestricted Funds:						
Designated Assets Fund	6,156,355	-	(42,728)	(291,834)	-	5,821,793
General Fund	-	1,067,623	7,535,077	-	(569,082)	8,033,618
Pension Deficit	-	-	-	-	(10,976,000)	(10,976,000)
Total Unrestricted Funds	6,156,355	1,067,623	7,492,349	(291,834)	(11,545,082)	2,879,411
Total Funds	6,156,355	1,067,623	8,044,718	(291,834)	(11,545,082)	3,431,780

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

21. Financial assets and liabilities

	2023	2022
	£	£
Financial assets at fair value	926,797	1,067,623

Financial assets at fair value comprise investments.

22. Commitments under operating leases

At 31 March 2023, the company had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
	2023	2022	2023	2022
	£	£	£	£
Operating leases which expire:				
Within one year	453,656	438,325	49,117	93,045
Within two to five years	616,457	584,402	6,509	67,142
In over five years	1,064,610	1,189,070	-	-
	<u>2,134,722</u>	<u>2,211,797</u>	<u>55,626</u>	<u>160,187</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

23. Cash flow notes

(a) Reconciliation of net (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
(Deficit) before other recognised gains and losses	(1,907,816)	(1,906,275)
Interest received	(10)	(9)
Interest paid	9,835	5,012
FRS 102 - net pension contribution adjustment	1,176,000	1,873,000
FRS 102 - net interest cost adjustment	318,000	487,000
Depreciation	686,817	670,174
(Gain) on disposal of tangible fixed assets	-	(82,293)
Decrease/(Increase) in debtors	437,353	(1,834,464)
Increase in creditors and provisions	1,038,881	688,586
Loss on investments	140,826	87,016
Impairment of fixed assets	-	265,820
	<u>1,899,886</u>	<u>253,567</u>
Net cash generated by operating activities	<u>1,899,886</u>	<u>253,567</u>

(b) Analysis of the balances of cash as shown in the balance sheet

	2023	2022	Change in year
	£	£	£
Cash at bank and in hand	4,146,901	4,315,298	(168,397)
	<u>4,146,901</u>	<u>4,315,298</u>	<u>(168,397)</u>

(c) Analysis of changes in financing during the year

	Loans
	£
Balance at 1 April 2022	334,562
Cash outflow from financing	(334,562)
	<u>-</u>
Balance at 31 March 2023	<u>-</u>

(d) Analysis of changes in financing during the year

	1 April 2022	Cash flows	Other changes	31 March 2023
	£	£	£	£
Cash at bank and in hand	4,315,298	(168,397)	-	4,146,901
Debt due after one year	(291,834)	291,834	-	-
Debt due within one year	(42,728)	42,728	-	-
	<u>3,980,736</u>	<u>166,165</u>	<u>-</u>	<u>4,146,901</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

24. Pension schemes

a) Teaching staff

The organisation participates in a multi-employer defined benefits pension scheme, the Scottish Teachers' Superannuation Scheme, and assets and liabilities for this scheme which are attributable to Scottish Autism are not separately identifiable. Consequently, the organisation has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme.

Contributions are based on salaries paid, current contributions being 23% borne by the employer and between 7.2% to 10.4% to be paid by the teachers.

The superannuation charge for the year represents contributions payable to the Scheme of £90,095 (2022: £71,755).

b) Non-teaching staff

Some members of staff are members of the Falkirk Council Pension Fund ("The Falkirk Fund"). From 1 July 2017 the scheme has been closed to new members; benefits continue to accrue for all scheme members as at that date. New members of staff have been able to participate in a defined contribution stakeholder pension scheme provided by The People's Pension. The charge for the year represents contributions payable to the scheme of £553,260 (2022: £358,480).

The Falkirk Fund is part of the Local Government Pension Scheme and is a defined benefits scheme. The charge for the year, against which employer contributions paid over to the Scheme Trustees in the year amounted to £2,098,948 (2022: £2,355,643), together with the actuarial gains and losses on the Scheme for the year, is recognised in the Statement of Financial Activities in accordance with FRS102. Estimated employer contributions for the period to 31 March 2024 will be approximately £2,134,000.

The assets of the Scheme are held separately from those of the organisation. The Scheme is funded by contributions from the employees and participating employer in accordance with the recommendations of independent qualified actuaries on the basis of triennial valuations. The most recent of these valuations was at 31 March 2020 and conducted using the revised actuarial assumptions of the Pensions Act 2004. This legislation requires trustees to achieve a defined Minimum Funding Requirement and to maintain contributions and investment returns at a level that ensures the Scheme's liabilities are matched by its assets. The funding valuation on 31 March 2020 indicated that the assets of the Scheme, the bid value of which was then £2,329,000,000, represented 93.9% of its liabilities. The same funding valuation indicated that Scottish Autism's share of the assets of the Scheme, the bid value of which was then £56,015,000, represented 106% of Scottish Autism's share of the Scheme's liabilities.

The assumptions which had the most significant effect on the results of the valuation are those relating to the return on investments, the rate of increase in salaries and the discount rate used to derive the net present value of scheme liabilities. The assets of the Scheme have been included in this year's accounts at bid value as at the year end, as required under FRS 102 and the liabilities have been calculated using the following actuarial assumptions:

	2023	2022
	%	%
Pension Increase Rate	2.95	3.15
Salary Increase Rate	3.55	3.75
Discount Rate	4.75	2.75

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2023

24. Pension schemes (continued)

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% per annum for both males and females. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	2023		2022	
	Male years	Female years	Male years	Female years
Current pensioners	20.0	22.7	20.4	23
Future pensioners	21.2	24.7	21.6	25

A commutation allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.

The liabilities are determined using the projected unit method as distinct from the aggregate method used in the triennial valuation. Under the projected unit method, the current service costs will increase as the members of the Scheme approach retirement.

On this basis, the calculated notional funding position in respect of the organisation's share of the Scheme at 31 March 2023 and at the previous year end was as follows:

	2023	2022
	£000	£000
Fair value of employer assets	84,547	82,226
Present value of defined benefit obligation	(58,232)	(93,202)
Unrecognised surplus	(26,315)	-
Surplus/ (deficit)	<u>-</u>	<u>(10,976)</u>

The actuary has excluded from both assets and liabilities items which have neutral effect on the Scheme's financial position i.e. additional voluntary contributions, annuities secured in respect of pensions in payment and insurance contract for death in service benefits.

	2023	2022
	£000	£000
Fair value of employer assets	84,547	82,226
Present value of funded liabilities	(58,107)	(93,061)
Net Over/(Under)funding in funded plans	<u>26,440</u>	<u>(10,835)</u>
Present value of unfunded liabilities	(125)	(141)
Unrecognised surplus	(26,315)	-
Net asset /(liability)	<u>-</u>	<u>(10,976)</u>

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24. Pension schemes (continued)

The charge to the Statement of Financial Activities over the financial year comprised:

	2023	2022
	£000	£000
Operating charge:		
Current service cost	(3,320)	(4,279)
Past service costs	-	-
Losses on curtailments	-	-
Contributions by employer	2,144	2,406
Net debit to expenditure	<u>(1,176)</u>	<u>(1,873)</u>
Other finance income		
Expected return on pension scheme assets	2,281	1,472
Interest on pension scheme liabilities	(2,599)	(1,959)
Net cost	<u>(318)</u>	<u>(487)</u>
Total net operating adjustment per statement of financial activities	<u><u>(1,494)</u></u>	<u><u>(2,360)</u></u>

Movement in balance sheet liability during the year:

	2023		2022	
	£000	£000	£000	£000
Deficit in Scheme at 1 April		(10,976)		(22,823)
Movement in year:				
Current service cost	(3,320)		(4,279)	
Past service cost	-		-	
Interest cost	(318)		(487)	
Statement of Financial Activities charge		<u>(3,638)</u>		<u>(4,766)</u>
Contributions		2,144		2,406
Losses on curtailments and settlements		-		-
Actuarial gains		12,470		14,207
Surplus/(Deficit) in Scheme at 31 March		<u><u>-</u></u>		<u><u>(10,976)</u></u>

An asset ceiling has been applied which restricts the actuarial gain to £12,470k and restricts the pension surplus to £nil.

Following the full actuarial valuation at 31 March 2020 employer contributions for the next three years (as a percentage of pensionable pay) were agreed at the following rates: 2021/22 to 2023/24: 28.7% primary contribution, plus a fixed secondary contribution of £93k per annum. The contribution rate for active members varies from 5.5% to 12.0%.

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24. Pension schemes (continued)

Assets

The major categories of assets as a percentage of total assets are as follows:

Asset category	Year ended 31 March 2023	Year ended 31 March 2022
Equities	60%	61%
Bonds	31%	28%
Property	5%	6%
Cash	4%	5%

Projected pension expense for the year to 31 March 2024

Analysis of projected amount to be charged to operating profit for the year to 31 March 2024

	£000
Projected current service cost	(1,408)
Interest on obligation	(2,784)
Interest income on plan assets	4,051
Total	<u>(141)</u>

25. Custodian Trustee

The charity acted as custodian trustee of beneficiary bank accounts during the year. These bank accounts are maintained separately to those of the charity's own bank accounts and there are arrangements in place to ensure these are reconciled and reviewed regularly.

26. Capital commitments

As at 31st March 2023 the charity was committed to a contract for refurbishment of 31 Ardencraig Place, Glasgow, the remaining cost of which was £22,757. In addition, the charity was committed to a contract for refurbishment of a leasehold property at Cooperage Way, Alloa, the cost of which was £69,301.

27. Post balance sheet event

Following an exit of the Falkirk Local Government Pension Scheme on 23rd April 2023 the scheme actuary has calculated that Scottish Autism is due a payment of approx. £14 million because of a surplus of funds at cessation. Upon receipt of these funds the Board have indicated that these will be used for future projects in furtherance of the Scottish Autism charitable objectives.