

Scottish autism

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022

OBJECTIVES & ACTIVITIES

The Covid pandemic continued to impact on the governance, strategic and operational activities of Scottish Autism during the year. Although many services returned to pre Covid levels continuing Covid restrictions meant that for some services, until the latter part of the year, this could not happen.

The Board and senior leadership team continued to meet monthly and largely virtually until late in 2021 when it was possible to resume face to face meetings.

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 384 autistic people in 20 local authority areas. Our non-commissioned services reach people in all local authority areas.

Commitment to Quality and Continuous Improvement

The Covid pandemic continued to have an impact particularly on operations as we worked to bring services back to pre-pandemic levels and indeed meet enquiries for new services. Quality is key to Scottish Autism as is continuous improvement. We focussed efforts to reinvigorate our Autism Practice Improvement Framework and follow through our initial self-assessment against the Investors in People framework as we moved from EFQM the previous one. This was challenging as even though staff self-isolations due to Covid lessened, we faced the same recruitment challenges as others in our sector.

Care Inspections began to take place again in the latter part of the year and although standards of care and practice remained high, we saw lower grades in other areas. A comprehensive quality assurance review is currently underway in order to improve grades in relation to the Care Inspectorate Health and Social Care standards and further drive-up quality in general.

Partnerships

Partnerships are important to Scottish Autism whether that is with the Scottish Government, local authorities, the NHS or community groups. We are pleased to be working with Fife Council and the NHS to contribute to the development of a neurodevelopmental pathway – Our Minds Matter – from our One Stop Shop in Fife.

The Community Grant programme was established during the year with the first grants being awarded in April 2022. We continue to support SWAN as well as the Borders Additional Support Needs Group to contribute to the development of the Border's autism strategy and further their work in the community.

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We were pleased that the Scottish Government continued to support the National Post Diagnostic Service which is delivered through a collaboration with a number of organisations including Autistic People's Organisations. It commenced as a pilot in 2021.

Further partnership working is illustrated in the Activities section.

Fundraising

Fundraising income remained stable following Covid crisis funding from large funders in 2019/20. Income totalled £461,822 compared to £555,065 in 2020/21 with a cost to income ratio of 33% (2020/21 – 28%). We successfully secured a grant of £158,675 from the Scottish Power Foundation to extend the delivery of Affinity, our online coaching and counselling service which provided vital mental health and wellbeing support to autistic individuals during the pandemic.

Events income remained stable as we launched a range of virtual events to continue to develop our offering to supporters while COVID restrictions were in place, with physical third-party events starting to resume in Autumn 2021.

Trust income decreased due to lack of resource to focus on trust applications, however, trusts were supportive with unrestricted funding and less restrictive criteria. Community, individual giving and legacy income supported the main income streams.

A number of warm leads are developing for our training and consultancy service following on from our consultancy work on the new Barclays campus in Glasgow with enquiries from a range of governing bodies and large organisations.

STRATEGY OBJECTIVES AND BUSINESS REVIEW

Operating Environment

The impact of Covid continued during the year and whilst Supplier Relief and Sustainability Payments supported activities financially they were reduced in the latter part of the year. This coupled with recruitment difficulties meant that we have yet to reach pre pandemic levels of support in commissioned services.

Whilst there were tender opportunities particularly for those with the highest support needs our ability to maximise those opportunities and provide additional services were hampered by the emerging recruitment difficulties. Scottish Government commitments to pay fees that covered enhanced pay rates for support workers did not ease these recruitment pressures.

Our collaboration with the National Autistic Society Scotland and Enable Scotland, autistic individuals and other stakeholders resulted in the Scottish Government committing to a Learning Disability, Autism and Neurodiversity Bill which will establish a commissioner to oversee the interests of autistic, learning disabled and other neurodivergent people. We will continue to contribute to consultations during the coming year.

The Independent Review of Adult Social Care and National Care Service consultation in 2021 resulted in the National Care Service Bill which will be the subject of ongoing developments during 2022/3. The Bill sets out the scope of the National Care Service although further consultation on the inclusion or otherwise of Justice and Children's services has yet to take place. Their inclusion, we see, as important to ensuring that transitions for autistic children into adulthood are improved.

Fair Work continued to have prominence during the year, and we engaged fully with this agenda through the Coalition of Care and Support Providers Scotland (CCPS). This area is complex, and the agenda continues to be driven by the interests of COSLA and Trade Unions with suggested movement towards a sector wide collective bargaining model and minimum agreed core terms and conditions across health and social care linked to the national care service.

The presumption of mainstreaming in schools continued although we saw the number of referrals to New Struan School for both day and 52-week residential placements increase as we emerged from Covid. Whilst it is difficult to determine the extent to which this is attributable to the impact of Covid on autistic children whose education

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and routine were disrupted, or current mainstream provision not catering for needs of autistic children, it is likely to be a combination of both.

Activities

We commenced an Inclusive Governance review during the year which is exploring how we can better engage with the autistic people we support as well as with autistic people in the wider community. This is a high priority for Scottish Autism and the outcomes will impact our Strategic discussions during 2022. The review is being carried out by a consortium of autistic people's organisations.

A review of strategy was commenced and is ongoing. Our strategic objectives and outcomes against our Key Performance Indicators will be subject to review as our strategy develops. However, the following Key Performance Indicators remained in place. Where we have comparable data this is shown.

KPI	Target	2020/1	2021/2
Objective	To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings		
Outcome	We offer autistic people and their families/supporters more choice of services beyond those we provided in the previous year		
Increase in % of supported people in commissioned services	1%	0%	-2%
New/different services for different/new service user segment (commissioned, non-commissioned and commercial services)	5 new services per annum	2 (excluding non-commissioned services)	5
Generate an increase in cash	£10m over 5 years	£1.4m	£0.2m
Objective	To drive innovation and improvement of service and staff development		
Outcome	Our services are of a high standard Our people take part in and are positive about learning and development opportunities		
% of our staff who think they are well led	75%	89%	85%
% of staff with active learning plan	80%	No comparative	Not achieved
% complaints dealt within timescales.	100% complaints dealt with within policy timescales	100%	93%
Care Inspection grades	100% at 4.8 or above	No inspections	No inspections
Objective	To enhance our reputation as a leading employer within the sector		
Outcome	People choose to work with us and stay with us		
Number of FTEs	None	811	808
Days lost due to sickness absence	Target will be agreed 2021-22 post most acute Covid disruption	18.18 days	19.11 days
% Turnover of contracted employees (all)	<22.5%	22.58%	38.19%
Stability of workforce	<12 months' service at or below 20%	21.22%	28.76%
	1-3 years' service at or below 30%	27.33%	20.93%
	+ 3 years' service at or above 50%	51.45%	50.31%

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Objective	To assert Scottish Autism as the definitive autism organisation in Scotland		
Outcome	People come to us first for our views on autism		
Accreditation/award	We receive or are finalists in one work/people focussed award or accreditations by close of 2021	No comparative	Young Person's Guarantee/Disability Confident/working towards LGBT Charter but able to use 'foundation badge'

Our progress in achieving our Strategic Objectives is further illustrated by the activities carried out during the year.

Autism Services

At New Struan School we continued during the year to make progress with the School Improvement Priorities:

- ✓ Gaining Rights Respecting Schools Reaccreditation
- ✓ A partnership with Trillium (local branch of a global business) for our Food for Thought project.
- ✓ Offering an extended range of National Qualifications for our young people from Nat 1 to Nat 5 level.

Additionally, we developed a comprehensive improvement action plan for the Residences which received a less than satisfactory Care Inspectorate assessment in some areas. We brought together the Residences and school under the leadership of our Head Teacher which has had a positive impact and improved assessment from the Care Inspectorate in a subsequent visit.

We received a positive Education Scotland Recovery Visit inspection of the school.

Referrals to the school remain strong and we saw an increase in the number of enquiries for residential placements. Coupled with this the age of referrals were younger than we have seen in recent years with 7 enquiries for young people aged 10 years and under.

During the year we saw the commencement of project Upswing, a comprehensive outreach education service, with 2 young people taking part and another being assessed for a place.

It was pleasing to see innovation further come into play as we entered into a pilot partnership with 3DNovations which is an autistic led company which has developed a virtual platform for autistic people to meet, work or learn in a completely bespoke virtual environment. There is a natural synergy between this platform and the Upswing project made even more accessible as the young people will be able to design their own learning space in which they will feel comfortable. Education Scotland has also expressed an interest in the pilot.

The tender activity that took place during the year can be summarised as follows:

SUCCESSFUL	3	North Lanarkshire Council and Aberdeenshire frameworks
UNSUCCESSFUL	4	East Lothian, Moray (2) and West Lothian Councils
PENDING	0	

The number of autistic people supported in commissioned services remained stable. The recruitment difficulties that emerged during the latter part of the year meant that we were unable to meet demand for new services although the Springbank residential and day service in Glasgow opened in May 2021 with two individuals having moved into the property and a further referral moving in during 2022.

We were pleased that our tender to purchase Ardenraig Place in Castlemilk, Glasgow was accepted by City of Glasgow Council, and we are now moving swiftly to refurbish the former education facility to create bespoke Day and Transitions services. The Abbie Centre in the east of Glasgow will move to this new facility following detailed consultation with supported individuals and their families.

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Centre for Practice Innovation

The advice line continued to provide a lifeline for many autistic people and their carers and supporters during the year. We dealt with 5,500 enquiries. The most frequent being:

- ✓ Emotional and mental health support
- ✓ Diagnosis
- ✓ Understanding autism and autism awareness and Covid Support.

Virtual events including Live Chat and Online events reached 158,000 people.

We continued to provide the Right Click online service and Get Set for Autism – in part the latter came under the umbrella of the National Post Diagnostic Service which supported 250 families.

We supported the development of Autnav an online navigation app for autistic people.

In 2021 the One Stop Shop, Fife, reported the following:

- ✓ 803 advice cases processed on behalf of 513 individual enquirers
- ✓ 220 post diagnostic appointments took place
- ✓ 64 pre diagnosis information sessions occurred.

Despite these welcomed and valued services, we were disappointed to have to close the Affinity (counselling) service which was well received by the 253 participants as sadly, we could not secure further funding.

Our external training service continued, and we developed an online offering. In addition, we developed and delivered a range of consultancy services to a variety of organisations including Barclays as well as coaching and support for autistic people as part of the Pre-employability in Clackmannanshire initiative.

We held a successful Beyond the Mask virtual conference during the year, looking at masking/camouflaging in autism. The conference was attended by 118 delegates.

Campaigning yielded change as we succeeded in securing Scottish Government commitment to establish a Learning Disability, Autism and Neurodiversity Commissioner and changes to teacher training as a result of our work campaigning to ensure that all the recommendations of our Not Included, Not Engaged, Not Involved report are implemented for children excluded from education.

Business Systems

We continued to develop our integrated care and support systems and fully implemented systems to support paying expenses, driver administration and the Learning Pathway.

Cyber Security was high on our agenda and we continued to take steps toward Cyber Essentials accreditation. This work will continue into 2022/23.

Employee Information & Engagement

We employed 969 staff at the end of the year (812 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.

During the year we implemented a full Pay and Benefits review, introducing an innovative approach to pay for all staff which links pay progression with reflective learning and practice. Learning Pathways were developed for Autism Practitioner roles and will be rolled out for all roles in the coming 2/3 years.

As part of this review, we were able to become accredited as a Scottish Living Wage Employer.

Developing innovative recruitment campaigns and selection approaches became a priority as recruitment difficulties emerged later in the year. A working group of staff and our People and Culture team embraced the challenge.

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We gained accreditation as a Disability Confident Employer and as a Young Persons Guarantee employer. We are working towards Foundation LGBT Charter.

The well-being of our staff was a high priority throughout the year. Scottish Autism is represented in the Scottish Government's Wellbeing Champions group informing and feeding back on national resources and strategy. Within Scottish Autism, we have promoted the use of national resources including the on-line wellbeing hub, 1:1 coaching for wellbeing as well as organisational resources including our employee assistance programme, circles of support for wellbeing and wellbeing action plans for teams. Additional support for line managers was also provided through occupational health training on stress.

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 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

The Covid Pandemic, a worsening recruitment landscape and the effects of actuarial valuations on a defined benefit pension scheme have again dominated our financial results but not inhibited our activity.

The Statement of Financial Activities (SoFA) shows a deficit for the year of £1.9million prior to actuarial gains. This includes an adjustment for non-cash pension charges of £2.4million which we are required to show under Financial Reporting Standard 102 (FRS102). Without this adjustment the SoFA would show an excess of income over expenditure of £0.5million (2021:£1.85million).

As we were operating in a pandemic for much of the year comparatives are challenging at operating level with increased service for our supported individuals and as a result variable costs as we moved out of restrictions created by the pandemic.

The Scottish Government support for social care payments during the Covid pandemic via the Scottish Procurement Protection Notices ended at the end of October 2021 bringing largely to a close a confused period of billing for all care providers, Scottish Autism was no different to many others in this case. During the year our fee income in education and care services (note 5) grew by 7.1% to £31.8million. Total income grew to £33.4million from £31.1million in 2020/21 with fee income the main contributor. There was still significant Restricted funds income of £0.7million (£0.8million 2020/21).

Our overall expenditure sum 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 £2.4million adjustment (£0.5million in 2021 and £2.1million in 2019/20 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 £22.8million to £11.0million in the year. Net assets after pension deficit are shown at £3.4million. Perhaps more importantly net assets before the pension deficit are shown at £14.4million up from £14.0million in 2021. The focus of the Directors on the balance sheet post year end is to reduce the level of Debtors which are shown at £5.6million in 2022 (note 14) versus £3.7million in 2021.

There is a net cash inflow in the year of £0.2million.

Market Value of Land & Buildings

The Directors undertook an exercise to have an external company check the fair valuation basis against the book value of each of the freehold assets. There were three properties which required a total £0.3million

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impairment adjustment. This has been charged to the to the SoFA in the year. The remaining properties are showing valuations more than that in the financial statements (note 12).

Reserves

Excluding pension deficit, free reserves (general and designated funds less fixed assets) total £7.7million which equates to 2.85 months of operational expenditure (2.6 months 2021). The Directors are of the opinion that the reserves are sufficient to meet current and future obligations. Restricted funds at the year-end total £552k (2021: £516k). The total funds held as at 31 March 2022 total £3.4million (2021: £8.9million in deficit).

Pension liability (Falkirk Local Government Pension Scheme)

Whilst our ongoing financial commitments to the Falkirk LGPS are driven by the formal triennial scheme valuation rather than by the FRS 102 valuation, the Directors have been mindful of the risk – which they have drawn attention to in prior years' financial statements – of high levels of pension contributions caused by an ongoing LGPS deficit which in itself creates uncertainty, the financial impact of Auto-Enrolment, the LGPS 2015 scheme changes, and the removal of the National Insurance rebate. Scottish Autism's participation in the Falkirk LGPS has been closed to new members since July 2017, with new starters since then having access to a defined contribution pension scheme, offered by The People's Pension. The LGPS closure to new members and the ongoing management of pension costs is an important component of the financial strategy. It is to be noted that following the triennial valuation of the Falkirk LGPS at 31 March 2020, our employer contribution rates have increased to a 28.7% primary rate and a £93k p.a. secondary rate for the three financial years commencing 2021/22 (note 24).

Going Concern

Except for the pension deficit, the balance sheet remains healthy, with strong levels of cash / investments, net current assets, the ongoing reduction in long-term loan balances, and, as noted above, heritable land and buildings having been restated to market value if this is below the net book value. There was a strong underlying operating position and positive cash flow from operating activities in 2021/22.

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, 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 2022 the market value of these investments was £1.07million (£1.15million 2021). Note 13.

PLANS FOR THE FUTURE

We began a review of the Strategic Plan in 2021 which continues and will be finalised in 2022. We are considering the challenges we continue to face as a result of the lingering impact of the pandemic, recruitment challenges and the increasing cost of living.

This change and uncertainty are leading us to reaffirm our identity and priorities moving forward. Pending this review our Strategic Objectives remain as before although our priorities will undoubtedly change as we develop our Strategic Story.

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Strategic Objective	Strategic Priorities
To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings	• Grow commissioned services by winning tenders and increasing spot purchases
	• Grow non-commissioned services for families
	• Grow commercial services
	• Build an evidence base for the development and financial support of 'preventative' rather than crisis services
To enable sustainable societal change by campaigning and influencing government and decision makers	• Build partnerships with the autistic community
	• Campaign for an Autism and Learning Disability Commissioner
	• Collaborate with partners to make sure that relevant report outcomes are actioned
To drive innovation and improvement of service and staff development	• Develop and maximise our digital and technological capability across all areas
	• Harness creativity in all areas
	• Develop our knowledge sharing capability to become a learning organisation
	• Develop staff and organisational practice development
To enhance our reputation as a leading employer within the sector	• Ensure we have competitive and effective pay, reward, and recognition strategies
	• Improve staff communication and engagement
	• Embed values, cultural change and staff well-being
	• Implement organisational design, build autonomy into roles and achieve outcomes of Transformation
	• Achieve external validation of work with our people
To assert Scottish Autism as the definitive autism organisation in Scotland	• Ensure we have continuity of brand and messaging
	• Ensure that our brand identity in relation to competitors is clear
	• Make sure we are 'at the table' when national and local strategies are being developed

These Strategic Objectives and the work needed to achieve them are underpinned by five key and overarching themes:

Effective Engagement	With autistic people, communities, staff and policy makers
Risk Appetite	That accepts risk in pursuit of the Strategic Objectives but not risk that affects autistic people or the survival of Scottish Autism
Values	That can be seen and run through Scottish Autism and underpin our work
Good Leadership	Is supported and staff developed to lead us through change and challenge
Our Financial Position	Must provide security and enable growth in our work

One priority that will not change is to see our Inclusive Governance Review reach a conclusion. It has been delayed, not through a lack of commitment but through the difficulties the consortium faced interviewing people we support. This was due in large part to Covid restrictions followed by staff shortages.

We will continue to build on the partnerships formed through our Community Grant programme and follow through our commitment to develop the previously mentioned Arden Craig Place, Castlemilk property into a new facility supporting autistic people and the community in which it is located.

We recognise that we need to engage across a broad spectrum of stakeholders from commissioners to Scottish Government to autistic people. One area that has priority is a review of our website and to implement an effective brand campaign to continue to raise public awareness of the work that we do.

A focus for the next year will be building on the well-being support for our staff as well as maximising resources to continue to support the health and well-being of autistic people. A priority in the year will be to increase engagement with those who work for us including implementing plans for an Employee Forum and supporting our autistic employee forum.

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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.

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

Risk Description	Impacts	Mitigating Action
Little growth or a reduction in services that are not offset by growth	Stagnation and reduced reputation profile	Relationship building with commissioners, Scottish Government and others. Profile building with companies for commercial services. Researching need amongst autistic people
Failure to maintain quality of services and accommodation	Loss of services = loss of income The human rights of those we support affected.	Autism Practice Improvement Framework, Practice Development initiatives and Values into Practice
Failure to recruit and retain staff	Service quality affected Loss of staff motivation/engagement including change fatigue	Pay structure review. Robust staff engagement. Recruitment working group set up and use of consultant to guide its work.
Cyber security	Business system failure affecting operations	Business critical data secure. Third party hosted environments. Strong user access controls. Patch management etc. Disaster Recovery strategy in development
Health - COVID-19 or other Pandemic	Potential serious health implications potentially life threatening for supported people and service staff. Localised service closures, Financial Loss.	Follow public health advice -NHS Scotland/Scottish & National Government advice and guidance. Implement localised Business Continuity Plans. Regular Vlog & communications to whole organisation. Local risk assessments in place. Monitoring staff sickness
Financial control and financial planning e.g. pension costs and increasing utility costs	Cash reserves depleted	Close financial and cash management and monitoring. Financial plan in place although needs review and stress tested. Financial Strategy in review

The Board reviews strategic risks quarterly and risk is a standing agenda item at each Board meeting. Health and Safety risks are mitigated through a Health and Safety Committee which meets four times a year and comprises the Health and Safety Partner as well as a cross section of staff including the Chief Executive.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

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

In addition, the Board reviewed its purpose during the year with the help of an external consultant.

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.

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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.

Induction & Training

New Board members are fully briefed about their responsibilities by the Chief Executive who provides support and advice as required. 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.

The Board member reviews will recommence in 2022/23.

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 are held virtually. 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:

- Finance Committee
- People, Culture & Remuneration Committee (formed 8th December 2020 formerly Remuneration Committee)
- Education Committee
- Health & Safety Committee

The Finance, 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.

The Health & Safety Committee is made up of management and employee representatives and is chaired by the Chief Executive.

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

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DIRECTORS' REPORT
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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)	
	Margaret Mary Rafferty (Vice Chair)	
	Paul Nelson (Treasurer)	
	Fiona Clarke	
	Jacqueline Conway	
	Joanna McCreadie	(appointed 25 th May 2021 / resigned 14 th July 2021)
	Dianne Dixon	(resigned 14 th June 2022)
	Christopher Harte	(appointed 25 th May 2021)
	Alison Leask	(resigned 14 th December 2021)
	Andrew McKechanie	(resigned 16 th Nov 2021)
	Margaret Orr	(appointed 1 st February 2022)
	Christopher Thomson	(appointed 25 th May 2021)
	Keith Wallace	

All resignations were for personal/work reasons or because their tenure had come to an end. Office bearers were re-elected at the Board meeting following the AGM held on 14th December 2021

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)
	Ian White - Interim (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.

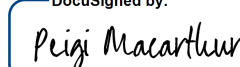
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination may differ from legislation in other jurisdictions.

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 6 December 2022.

Signed on behalf of the Directors by

DocuSigned by:

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Peigi MacArthur
Chair

Date: 6 December 2022

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 2022

Opinion

We have audited the financial statements of Scottish Autism (the charitable company) for the year ended 31 March 2022 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 2022 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. If, based on the work we have

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2022

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.

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.

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2022

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.

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:

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2022

- 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.

Allison Gibson

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: 08-Dec-2022 | 8:21 AM GMT

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

Year ended 31 March 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies						
Donations, grants and trusts		107,709	-	226,524	334,233	479,898
Other trading activities						
Fundraising activities		119,165	-	8,424	127,589	75,167
Charitable activities						
Fees, trusts & grants	5	32,062,448	-	456,526	32,518,974	30,286,595
Investments						
Investment income		9	-	-	9	935
Other Income						
		353,804	-	22,560	376,364	250,308
Total income		<u>32,643,135</u>	<u>-</u>	<u>714,034</u>	<u>33,357,169</u>	<u>31,092,903</u>
Expenditure on:						
Charitable activities						
	6	31,722,259	-	677,620	32,399,879	29,407,684
Raising funds						
Costs of generating voluntary income & fundraising activities	7	150,729	-	-	150,729	153,876
Net operating adjustment on defined benefit pension scheme						
	24	2,360,000	-	-	2,360,000	552,000
Other - impairment of fixed assets						
	12	265,820	-	-	265,820	-
Total expenditure		<u>34,498,808</u>	<u>-</u>	<u>677,620</u>	<u>35,176,428</u>	<u>30,113,560</u>
Net (loss)/ gain on investments	13	(87,016)	-	-	(87,016)	320,318
Net (expenditure)/income	11	<u>(1,942,689)</u>	<u>-</u>	<u>36,414</u>	<u>(1,906,275)</u>	<u>1,299,661</u>
Transfers between funds						
Other recognised gains/(losses):						
Actuarial gains/(losses) on defined benefit pension scheme	24	14,207,000	-	-	14,207,000	(14,315,000)
Net movement in funds		<u>13,135,286</u>	<u>(870,975)</u>	<u>36,414</u>	<u>12,300,725</u>	<u>(13,015,339)</u>
Reconciliation of funds:						
Total funds brought forward	19	(16,077,668)	6,692,768	515,955	(8,868,945)	4,146,394
Total funds carried forward	19	<u>(2,942,382)</u>	<u>5,821,793</u>	<u>552,369</u>	<u>3,431,780</u>	<u>(8,868,945)</u>

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

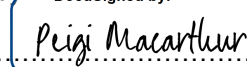
SCOTTISH AUTISM BALANCE SHEET

As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible fixed assets	12	6,156,355	7,065,679
Investments	13	1,067,623	1,154,639
<i>Total fixed assets</i>		7,223,978	8,220,318
Current assets			
Debtors	14	5,583,408	3,748,944
Cash at bank and in hand		4,315,298	4,086,042
<i>Total current assets</i>		9,898,706	7,834,986
Liabilities:			
Creditors: amounts falling due within one year	15	(1,853,988)	(1,201,267)
<i>Net current assets</i>		8,044,718	6,633,719
<i>Total assets less current liabilities</i>		15,268,696	14,854,037
Creditors: amounts falling due after more than one year	16	(291,834)	(330,900)
Provision for liabilities	17	(569,082)	(569,082)
Net assets excluding pension deficit		14,407,780	13,954,055
Defined benefit pension scheme liability	24	(10,976,000)	(22,823,000)
Total net assets/(liabilities)		3,431,780	(8,868,945)
The funds of the charity:			
Unrestricted funds			
Designated and general funds	19	13,855,411	13,438,100
Pension scheme deficit	19	(10,976,000)	(22,823,000)
<i>Total unrestricted funds</i>		2,879,411	(9,384,900)
Restricted funds	19	552,369	515,955
Total charity funds		3,431,780	(8,868,945)

The financial statements were approved by the Board of Directors on 6 December 2022, and signed on its behalf

by: DocuSigned by:

 Peigi MacArthur, Chair
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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 2022

	Note	£	2022 £	£	2021 £
Cash flows from operating activities:					
Net cash generated by operating activities	23a		253,567		1,790,415
Cash flows from investing activities:					
Interest received		9		935	
Interest paid		(5,012)		(5,046)	
Payments to acquire tangible fixed assets		(160,959)		(131,142)	
Payments to acquire investments		-		(250,000)	
Disposal of fixed assets – proceeds		180,000		-	
			<hr/>	<hr/>	
Net cash generated by/(used in) investing activities			14,038		(385,253)
Cash flows from financing activities:					
Repayments of borrowing		(38,349)		(10,278)	
			<hr/>	<hr/>	
Net cash used in financing activities			(38,349)		(10,278)
			<hr/>	<hr/>	
Change in cash and cash equivalents in the reporting period			229,256		1,394,884
Cash and cash equivalents at the beginning of the reporting period			4,086,042		2,691,158
			<hr/>	<hr/>	
Cash and cash equivalents at the end of the reporting period	23b		4,315,298		4,086,042
			<hr/> <hr/>	<hr/> <hr/>	

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

SCOTTISH AUTISM NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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 2022

2. Accounting policies (continued)

b) Statement of financial activities (SoFA)

This additional 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 2022

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 SC 009068) 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 2022

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 2022

2. Accounting policies (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 increased their scrutiny in response to COVID-19, including the regular review of all relevant risks, and a regular review at Finance Committee and Board of a 12-month rolling cashflow forecast, which includes a variety of best to worst case scenarios. A new five-year financial plan was reviewed and agreed in the Spring of 2021.

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 2022

4. Comparative Statement of Financial Activities for the year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Income and endowments from:				
<i>Donations and legacies</i>				
Donations, grants and trusts	152,086	-	327,812	479,898
<i>Other trading activities</i>				
Fundraising activities	70,612	-	4,555	75,167
<i>Charitable activities</i>				
Fees, trusts & grants	29,806,814	-	479,781	30,286,595
<i>Investments</i>				
Investment income	935	-	-	935
<i>Other Income</i>	249,408	-	900	250,308
Total income	<u>30,279,855</u>	<u>-</u>	<u>813,048</u>	<u>31,092,903</u>
Expenditure on:				
<i>Charitable activities</i>	28,702,751	-	704,933	29,407,684
<i>Raising funds</i>				
Costs of generating voluntary income & fundraising activities	153,876	-	-	153,876
<i>Net operating adjustment on defined benefit pension scheme</i>	552,000	-	-	552,000
Total	<u>29,408,627</u>	<u>-</u>	<u>704,933</u>	<u>30,113,560</u>
Net gain on investments	320,318	-	-	320,318
Net expenditure	1,191,546	-	108,115	1,299,661
Transfers between funds	797,921	(776,555)	(21,366)	-
<i>Other recognised gains:</i>				
Actuarial losses on defined benefit pension scheme	(14,315,000)	-	-	(14,315,000)
Net movement in funds	<u>(12,325,533)</u>	<u>(776,555)</u>	<u>86,749</u>	<u>(13,015,339)</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

5. Incoming resources from charitable activities

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
	32,062,448	456,526	32,518,974
	32,062,448	456,526	32,518,974
2021			
	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£
Fees			
Educational & care services	29,713,407	-	29,713,407
Training & advisory	93,407	-	93,407
Grants & trusts			
Other government grants	-	479,781	479,781
	29,806,814	479,781	30,286,595
	29,806,814	479,781	30,286,595

6. Charitable activity expenditure

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
		31,430,784	969,095	32,399,879
		31,430,784	969,095	32,399,879

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2022

6. Charitable activity expenditure (continued)

2021	Note	Care and education £	Training and advisory £	2021 Total £
Salaries and other staff costs		23,121,529	684,084	23,805,613
Property and maintenance costs		1,097,290	24,066	1,121,356
Motor and other travel expenses		221,773	1,203	222,976
Supplies and services		1,092,626	62,683	1,155,309
Administration, bank interest and charges and other finance costs		911,009	25,938	936,947
Governance costs	8	47,001	-	47,001
Support costs	9	2,055,145	63,337	2,118,482
		<u>28,546,373</u>	<u>861,311</u>	<u>29,407,684</u>

7. Raising funds expenditure

	2022 £	2021 £
Salaries and other staff costs	109,194	117,670
Property and maintenance costs	6,106	7,536
Motor and other travel expenses	821	266
Supplies and services	17,092	10,662
Administration, bank interest and charges and other finance costs	8,074	6,137
Support costs (note 9)	9,442	11,605
	<u>150,729</u>	<u>153,876</u>

8. Governance costs by activity

	2022 Care and education £	2021 Care and education £
Indemnity insurance	3,021	3,021
Audit, accountancy and professional fees	22,218	40,368
Support costs (note 9)	1,364	3,322
Motor and other travel expenses	280	280
Administration, bank interest and charges	10	10
	<u>26,893</u>	<u>47,001</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 (2021 - £436 – 3 directors) were reimbursed to Board members in the year.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

9. Support costs by activity

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
Suppliers 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>
2021	Raising Funds	Care and education	Training and advisory	Governance costs	2021 Total
	£	£	£	£	£
Salaries and other staff costs	9,597	1,512,505	55,801	1,682	1,579,585
Property maintenance	615	90,536	1,963	246	93,360
Motor and other travel	22	25,510	98	23	25,653
Suppliers and services	870	403,485	5,113	870	410,338
Administration, bank interest and charges	501	23,109	362	501	24,473
	<u>11,605</u>	<u>2,055,145</u>	<u>63,337</u>	<u>3,322</u>	<u>2,133,409</u>
	<u><u>11,605</u></u>	<u><u>2,055,145</u></u>	<u><u>63,337</u></u>	<u><u>3,322</u></u>	<u><u>2,133,409</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 2022

10. Staff costs

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>
2021	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£
Wages and salaries	20,421,016	325,426	20,746,442
Social security costs	1,593,762	26,647	1,620,409
Defined benefit pension costs	3,004,867	53,236	3,058,103
Defined contribution pension costs	287,745	-	287,745
	<u>25,307,390</u>	<u>405,309</u>	<u>25,712,699</u>
	<u><u>25,307,390</u></u>	<u><u>405,309</u></u>	<u><u>25,712,699</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 £29,585,672 (2021: £25,867,868) representing "Salaries & other staff costs".

Defined benefit pension costs include costs in relation to the defined benefit pension scheme of £1,873,000 (2021: £365,000) per note 24.

There were termination payments in the year totalling £15,000 (2021: £246,273). There were no termination payments unsettled at the balance sheet date (2021: £Nil)

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

	2022 No	2021 No (Restated)
Care	694	714
Teaching	5	6
Administration	101	95
Ancillary	12	10
	<u>812</u>	<u>825</u>
	<u><u>812</u></u>	<u><u>825</u></u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

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 £575,034 (2021: £532,332).

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

	2022	2021
	No	No
£60,000 to £69,999	1	-
£70,000 to £79,999	3	1
£80,000 to £89,999	-	2
£90,000 to £99,999	1	-
£100,000 to £109,999	-	1
£110,000 to £119,999	1	-

Three of the above employees (2021: three) have retirement benefits accruing to them under defined benefit pension schemes, while two (2021: one) has benefits accruing under a defined contribution pension scheme.

11. Net (expenditure)/income

	2022	2021
	Total	Total
	£	£
This is stated after charging:		
Auditor's remuneration - audit services	22,150	19,200
Depreciation of owned assets	670,174	692,991
Impairment of fixed assets	265,820	-
Operating lease rentals - other	116,795	180,127
- property	525,375	500,651
	<u> </u>	<u> </u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

12. Tangible fixed assets

	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2021	9,022,641	575,039	2,102,443	-	11,700,123
Transfers	-	-	-	-	-
Additions	18,277	-	119,592	23,090	160,959
Disposals	(181,849)	-	-	-	(181,849)
At 31 March 2022	<u>8,859,069</u>	<u>575,039</u>	<u>2,222,035</u>	<u>23,090</u>	<u>11,679,233</u>
Depreciation					
At 1 April 2021	3,625,098	316,546	692,800	-	4,634,444
Transfers	-	-	-	-	-
Charge for the year	324,806	40,537	300,021	4,810	670,174
Disposals	(47,560)	-	-	-	(47,560)
Impairment	265,820	-	-	-	265,820
At 31 March 2022	<u>4,168,164</u>	<u>357,083</u>	<u>992,821</u>	<u>4,810</u>	<u>5,522,878</u>
Net book value					
At 31 March 2022	<u><u>4,690,905</u></u>	<u><u>217,956</u></u>	<u><u>1,229,214</u></u>	<u><u>18,280</u></u>	<u><u>6,156,355</u></u>
At 31 March 2021	<u><u>5,397,543</u></u>	<u><u>258,493</u></u>	<u><u>1,409,643</u></u>	<u><u>-</u></u>	<u><u>7,065,679</u></u>

Heritable land and buildings was 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.

13. Investments

	2022 £	2021 £
Market value at 1 April	1,154,639	584,321
Additions	-	250,000
Net (loss)/gain on revaluation	(87,016)	320,318
Market value at 31 March	<u><u>1,067,623</u></u>	<u><u>1,154,639</u></u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

14. Debtors

	2022	2021
	£	£
Trade debtors	3,850,671	3,027,561
Sundry debtors	126,154	88,475
Prepayments and accrued income	1,606,583	632,908
	<u>5,583,408</u>	<u>3,748,944</u>

15. Creditors falling due within one year

	2022	2021
	£	£
Current instalments due on bank loans (see note 16)	42,728	42,011
Trade creditors	240,116	123,720
Accruals and sundry creditors	755,113	532,018
Social security costs and other taxes	490,106	389,250
Deferred income	325,925	114,268
	<u>1,853,988</u>	<u>1,201,267</u>

Deferred income

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

	2022	2021
	£	£
Balance at 1 April	114,268	(8,098)
Amounts released in year	(114,268)	-
Income deferred in year	325,925	122,366
	<u>325,925</u>	<u>114,268</u>
Balance at 31 March	<u>325,925</u>	<u>114,268</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

16. Creditors falling due after more than one year

	2022	2021
	£	£
Bank loans: Amounts repayable by instalments:		
In one year or less	42,728	42,011
Between one and two years	42,728	42,011
Between two and five years	128,184	126,033
After five years	120,922	162,856
	<u>334,562</u>	<u>372,911</u>
Included in creditors:		
Amounts falling due within one year	(42,728)	(42,011)
	<u>291,834</u>	<u>330,900</u>

There are two bank loans included within the balance above. They incur interest of 1.25% above base rate and are repayable by November 2027 and March 2031.

	2022	2021
	£	£
At 1 April	372,911	383,189
Repayment of loans	(38,349)	(10,278)
At 31 March	<u>334,562</u>	<u>372,911</u>

The loans and bank overdrafts are 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

	2022	2021
	£	£
Dilapidations provision		
Balance at 1 April	569,082	591,793
Movement in year	-	(22,711)
As at 31 March	<u>569,082</u>	<u>569,082</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 2022

19. Funds

2022	Movement in resources					Balance 31 March 2022 £
	Balance 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	
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
2021						
	Movement in resources					Balance 31 March 2021 £
	Balance 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	£
Restricted funds						
Special projects funds	429,206	813,048	(704,933)	(21,366)	-	515,955
Unrestricted Funds						
General	4,203,865	30,279,855	(28,856,627)	797,921	320,318	6,745,332
Designated Assets Fund	7,469,323	-	-	(776,555)	-	6,692,768
	11,673,188	30,279,855	(28,856,627)	21,366	320,318	13,438,100
Pension deficit	(7,956,000)	-	(552,000)	-	(14,315,000)	(22,823,000)
Total Unrestricted Funds	3,717,188	30,279,855	(29,408,627)	21,366	(13,994,682)	(9,384,900)
Total funds	4,146,394	31,092,903	(30,113,560)	-	(13,994,682)	(8,868,945)

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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.

A £21,366 transfer between Restricted and Unrestricted funds was required in the prior year due to an error in the 2020 Fund balances. This has been adjusted for within our accounts and we are now satisfied that the Restricted Funds balance reflected in our accounts is correct.

20. Analysis of net assets between funds

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
2021						
	Tangible fixed assets	Investments	Net current assets	Creditors: more than one year	Provisions	Total
	£	£	£	£	£	£
Restricted funds:						
Special Projects Funds	-	-	515,955	-	-	515,955
Unrestricted Funds:						
Designated Assets Fund	7,065,679	-	(42,011)	(330,900)	-	6,692,768
General Fund	-	1,154,639	6,159,775	-	(569,082)	6,745,332
Pension Deficit	-	-	-	-	(22,823,000)	(22,823,000)
Total Unrestricted Funds	7,065,679	1,154,639	6,117,764	(330,900)	(23,392,082)	(9,384,900)
Total Funds	7,065,679	1,154,639	6,633,719	(330,900)	(23,392,082)	(8,868,945)

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

21. Financial assets and liabilities

	2022	2021
	£	£
Financial assets at fair value	1,067,623	1,154,639

Financial assets at fair value comprise investments.

22. Commitments under operating leases

At 31 March 2022, the company had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
	2022	2021	2022	2021
	£	£	£	£
Operating leases which expire:				
Within one year	438,325	473,837	93,045	119,542
Within two to five years	584,402	693,196	67,142	172,127
In over five years	1,189,070	34,560	-	-
	<u>2,211,797</u>	<u>1,201,593</u>	<u>160,187</u>	<u>291,669</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

23. Cash flow notes

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

	2022	2021
	£	£
(Deficit)/surplus before other recognised gains and losses	(1,906,275)	1,299,661
Interest received	(9)	(935)
Interest paid	5,012	5,046
FRS 102 - net pension contribution adjustment	1,873,000	365,000
FRS 102 - net interest cost adjustment	487,000	187,000
Depreciation	670,174	692,991
(Gain)/loss on disposal of tangible fixed assets	(82,293)	106,542
(Increase) in debtors	(1,834,464)	(70,302)
Increase/(decrease) in creditors	688,586	(474,270)
Loss/(gain) on investments	87,016	(320,318)
Impairment of fixed assets	265,820	-
	<u>253,567</u>	<u>1,790,415</u>

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

	2022	2021	Change in year
	£	£	£
Cash at bank and in hand	4,315,298	4,086,042	229,256
	<u>4,315,298</u>	<u>4,086,042</u>	<u>229,256</u>

(c) Analysis of changes in financing during the year

	Loans
	£
Balance at 1 April 2021	372,911
Cash outflow from financing	(38,349)
	<u>334,562</u>

(d) Analysis of changes in financing during the year

	1 April 2021	Cash flows	Other changes	31 March 2022
	£	£	£	£
Cash at bank and in hand	4,086,042	229,256	-	4,315,298
Debt due after one year	(330,900)	-	39,066	(291,834)
Debt due within one year	(42,011)	38,349	(39,066)	(42,728)
	<u>3,713,131</u>	<u>267,605</u>	<u>-</u>	<u>3,980,736</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2022

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 £71,755 (2021: £63,876).

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 £358,480 (2021: £287,745).

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 £2,355,643 (2021: £2,428,309), 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 2023 will be approximately £2,397,000.

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:

	2022	2021
	%	%
Pension Increase Rate	3.15	2.8
Salary Increase Rate	3.75	2.0
Discount Rate	2.75	2.05

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

24. Pension schemes (continued)

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% 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. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	2022		2021	
	Male years	Female years	Male years	Female years
Current pensioners	20.4	23	20.5	23.2
Future pensioners	21.6	25	21.9	25.2

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 2022 and at previous year ends where available, was as follows:

	2022	2021
	£000	£000
Fair value of employer assets	82,226	70,907
Present value of defined benefit obligation	(93,202)	(93,730)
Deficit	<u>(10,976)</u>	<u>(22,823)</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.

	2022	2021
	£000	£000
Fair value of employer assets	82,226	70,907
Present value of funded liabilities	(93,061)	(93,558)
Net (Under) / Overfunding in funded plans	<u>(10,835)</u>	<u>(22,651)</u>
Present value of unfunded liabilities	(141)	(172)
Net liability	<u>(10,976)</u>	<u>(22,823)</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

24. Pension schemes (continued)

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

	2022	2021
	£000	£000
Operating charge:		
Current service cost	(4,279)	(2,911)
Past service costs	-	(39)
Losses on curtailments	-	-
Contributions by employer	2,406	2,585
Net debit to expenditure	<u>(1,873)</u>	<u>(365)</u>
Other finance income		
Expected return on pension scheme assets	1,472	1,350
Interest on pension scheme liabilities	(1,959)	(1,537)
Net cost	<u>(487)</u>	<u>(187)</u>
Total net operating adjustment per statement of financial activities	<u><u>(2,360)</u></u>	<u><u>(552)</u></u>

Movement in balance sheet liability during the year:

	2022		2021	
	£000	£000	£000	£000
Deficit in Scheme at 1 April		(22,823)		(7,956)
Movement in year:				
Current service cost	(4,279)		(2,911)	
Past service cost	-		(39)	
Interest cost	(487)		(187)	
Statement of Financial Activities charge		<u>(4,766)</u>		<u>(3,137)</u>
Contributions		2,406		2,585
Losses on curtailments and settlements		-		-
Actuarial gains/(losses)		14,207		(14,315)
Deficit in Scheme at 31 March		<u><u>(10,976)</u></u>		<u><u>(22,823)</u></u>

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%.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

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 2022	Year ended 31 March 2021
Equities	61%	64%
Bonds	28%	28%
Property	6%	5%
Cash	5%	3%

Projected pension expense for the year to 31 March 2023

Analysis of projected amount to be charged to operating profit for the year to 31 March 2023

	£000
Projected current service cost	(3,753)
Interest on obligation	(2,607)
Interest income on plan assets	2,287
Total	<u>(4,073)</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. Events after the reporting period

On the 6th June 2022 the purchase of the freehold property, 31 Ardencraig Place, Glasgow was completed, for gross consideration of £423,436.

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