

Scottish autism

WHERE AUTISTIC PEOPLE
ARE VALUED

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2019

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 2019**

OBJECTIVES & ACTIVITIES

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.

The Strategic Plan was reviewed in early 2019. The Board and Senior Management Team consulted widely, particularly with staff, to develop a new vision and mission which reflects the way forward.

Scottish Autism's Vision is:

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 is:

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

The Board, again with the Senior Management Team, consulted widely and approved the following Strategic Objectives:

1. To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings.
2. To enable sustainable societal change by campaigning and influencing government and decision makers
3. To drive innovation and improvement of service and staff development
4. To enhance our reputation as a leading employer within the sector
5. To assert Scottish Autism as the definitive autism organisation in Scotland.

A review of the values will be completed in the coming year.

Principal Activities

Scottish Autism celebrated its 50th anniversary in 2018 and continues to provide a broad range of services to autistic people and those affected by autism. Services include education, care, support, advice and information, training, short breaks and respite. Scottish Autism's head office is in Alloa although the services are located throughout Scotland in 29 local authorities.

Scottish Autism continues to focus on a quality improvement agenda to provide a high standard of education and care for our service users. We report to both the Care Inspectorate and Education Scotland. Overall 97% of Scottish Autism services were graded at least 4 (good) for all themes. This compares to national averages of 84% for care at home and 89% for housing support.

Scottish Autism has subscribed to Quality Scotland's Excellence programme based on the European Foundation for Quality Management (EFQM). We achieved the 'Committed to Excellence' award in 2013-14 and have built on that success with the achievement of the 'Recognised for Excellence' 5 star award in 2019 along with the Good Practice Award 'Adding Value for Customers' and the Scottish Award for Business Excellence.

Partnerships

Scottish Autism works in partnership with many other organisations including the Scottish Women's Autism Network, the Scottish Government and continues its role in the national and international autism community. We have established a new relationship with The Autism Foundation of Finland with a view to facilitating a staff exchange programme in the coming year. We also have a developing relationship with Autismo Sevilla and have made a joint funding bid with them and other European partners.

Our Deputy Chief Executive was voted onto the Council for Administration for Autism Europe, an organisation which seeks to deliver societal change for autistic people across Europe.

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Fundraising

Scottish Autism fundraises to support activities that are not funded through service contracts. Fundraised income totalled £797,796 and our cost to income ratio was 32.7%. Our 18 month Charity of the Year partnership with the St. Enoch Centre, Glasgow raised £10,662 and included a range of autism awareness raising activity as well as the launch of the My Five Campaign.

Our Charity of the Year partnership with Rangers FC raised £20,000 for the development of Founders House and the Autism Advice Line. The additional legacy from the partnership is their football sessions for autistic children, with training provided by our Autism Advisers.

Our Walk for Autism events in Edinburgh and Glasgow raised over £27k.

STRATEGY OBJECTIVES AND BUSINESS REVIEW

Operating Environment

The operating environment continues to be challenging. Progress on achieving the outcomes set out in the Scottish Strategy for Autism is disappointing. This, coupled with Health and Social Care Partnerships and politicians prioritising meeting complex care needs rather than enabling preventative and lower level support, means that the risk of low expectations being set for many potential service users is not being mitigated.

Scottish Autism operates in large care and support sector. Scottish Autism must be focused on projecting its brand and brand values to ensure that the profile and visibility of the organisation is consistent with its capability and ambitions. This is particularly important as the commissioning of generic rather than specialist providers grows.

Education is another highly challenging area where we need to recognise that one size does not fit all when educating autistic children. Inclusion is about participation and that won't look the same for everyone. While mainstream schooling can be the best option for some autistic children, this must be backed up with extra training and other forms of support for teachers who are under considerable additional stress. Specialist education centres, like our own New Struan School, should also be recognised as being part of a range of environments that can provide the best option for an autistic child's educational needs rather than being viewed as a lesser alternative.

The integration of adult health and social care and the hope for clarity in April 2016 when local arrangements for joint commissioning were developed across relevant partner agencies, has not materialised. Scottish Autism's service provision has evolved in line with preferred models of care and we have noticed a reduction in building day services and a marked increase in community outreach provision.

Autism Services

The focus this year has been on developing an environment to enable the individuals we support to achieve their potential and lead happy and fulfilling lives.

Makers is a local hub and working café that offers community facing opportunities to autistic individuals plus gardening, arts and catering experiences.

Founders House was designed around the need to support our older service users who had mobility and higher care and support needs. We adapted a building to make three, two-bedroomed flats and a communal shared space. These flats are self-contained with their own entrances to maximise independence and future-proofed to ensure the service adapts to the changing needs of our aging service user group.

Clannalba House had been offering respite to autistic individuals for many years. As a result of declining demand and following a review, we recognised the need for a long-term residential resource for individuals with complex needs who were stuck in transition due to lack of appropriate accommodation. Clannalba now offers a beautiful, forever home to six autistic individuals.

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Centre for Practice Innovation

Scottish Autism, together with Children in Scotland and National Autistic Society Scotland, conducted research into the experiences of autistic children in Scottish schools. This resulted in the publication of the "Not Included, Not Engaged, Not Involved report" which highlighted the extent of unlawful exclusion from school being experienced across Scotland. As a result of this report, we have met with the Deputy First Minister resulting in a working group to look at issues relating to initial teacher education and continuing professional development for teachers. The three organisations continue to work together to progress all the calls to action made in the report.

This year we have focused on embedding our practice model, "Values into Practice" (VIP) which is our model of service delivery. An important aspect of our implementation plan for VIP is to commission an independent evaluation of our approach. We anticipate that the results of this piece of work will be delivered in November 2019.

Knowledge sharing is an important aspect of the work of the Centre for Practice Innovation. In this regard, the highlight of our year was, undoubtedly, our two-day international conference held in Glasgow in November 2018. The conference attracted 250 delegates from across the UK, Europe and beyond. As a result of our enduring partnership with Aarhus in Denmark, we were delighted to welcome HRH Princess Marie of Denmark to speak at our conference. Ms Maree Todd, Minister for Children and Young People, also addressed our Gala dinner.

We have been piloting our Autism Practice Improvement Framework with external bodies. Throughout the year, the Deputy Chief Executive made three visits to Aarhus to share our experiences with colleagues. This resulted in a delegation of Danish politicians and civil officials making a visit to our organisation and representatives of The Scottish Government.

We continue to present at a range of national and international conferences as well as to publish in a range of peer reviewed journals and practice publications. This is proving effective in terms of building our reputation but also in advancing our commitment to participatory research and enabling the voice and choice of those we support.

Active engagement with and support of the autistic community, beyond those we directly support, is very important to our Centre for Practice Innovation and wider organisational strategy. We have brokered funding for The Scottish Women's Autism Network SWAN which has enabled them to deliver a ground breaking scheme. "The Under our Wing Peer Mentoring Project" has, with our support, been designed and delivered by autistic women. The project aims to build skills and confidence but also to demonstrate the value of peer support. The project has been evaluated and will be reported on later in 2019.

Business Systems

There has been a continued focus on taking forward Project Lightyear, our digitalisation programme. There have been delays as Access, our supplier partner, fine tunes the system to meet our specific needs. All departments and staff teams are involved in the progression of Project Lightyear and we plan further progress in the coming year.

Employee Information & Engagement

Our employees are the foundation of the services we provide and Scottish Autism continues to ensure that they are rewarded appropriately and can develop to meet their full potential.

During the year we:

- Held a successful staff conference in March 2019. We discussed our new vision and mission, good practice around recruiting and retaining autistic staff as well as consulting staff on what our new values should look like.
- Introduced a cafeteria style benefits package offering staff a range of benefits and discount opportunities which can be selected on a bespoke basis as staff wish. This includes a comprehensive staff assistance programme with a variety of approaches to meet the needs of our diverse staff group in response to challenges faced.

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- Delivered a collaborative project to launch and support staff use of SA iLearn as an online learning and development opportunity in line with our blended approach to learning and development.
- Implemented the second Management Development Programme offering career pathway related development support for new and long serving managers.
- Continued delivery of SVQ and HNC in partnership with our external supplier to support our staff in achieving the required SSSC registration.
- Completed of phase 1 of our Job Evaluation project with supported training ensuring a modern system is in place to score and evaluate job roles on a transparent basis.
- Engaged with the local Developing a Young Workforce with the aim of promoting the care sector and our own organisation as an excellent career choice for school leavers.

Disabled Employees

It is the organisation'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 heart of Scottish Autism's financial strategy is a continued focus on growth in our core business. Total income grew by 4% to £29m in 2018/19 from £27.9m in 2017/18, and fee income (note 5) grew by 2.9% from £27.2m to £28.0m. Due to investments in our long-term service delivery capabilities, which required the temporary closure of some services, we were planning for lower income growth than we have achieved historically, and the 4% growth comfortably beat our target for the year. The strategy also aims for income diversification: income from all sources other than fees for educational and care services increased by almost 50% from £0.8m in 2017/18 to £1.2m in 2018/19, with a healthy increase in fundraised income helped by a successful campaign to raise funds for our investment in the Founders service in Alloa. Other elements in the financial strategy include changes to pension provision; strong focuses on achieving financial efficiencies, and on understanding and improving operating margins; and investing in modern, fit for purpose finance systems as part of an organisation-wide systems upgrade.

Total expenditure, including actuarial pension charges, increased by 0.66% from £30.5m in 2017/18 to £30.7m in 2018/19. Included within these figures were (non-cash) pension charges of £1.9m (note 25), a substantial decrease on the £2.6m charged in 2017/18, which reflects the ongoing impact of the Falkirk Local Government Pension Scheme (LGPS) being closed to new members; adjusting for these charges, operational expenditure increased by just over 3% to £28.8m, below the rate of increase in income, and leading to an underlying operating position just above breakeven. It should be noted that position includes a net expenditure of £0.3m on restricted funds, as we spent brought forward funds on the purposes for which they were intended. Total payroll costs expenditure grew by 1.6% from £25.5m in 2017/18 to £25.9m in 2018/19 (note 10); excluding the pension charges noted above, the underlying payroll costs increased by 5.1%, from £22.9m in 2017/18 to £24.0m in 2018/19. This reflects the largest general pay increase we have awarded in a number of years, the continued impact of legislative changes and policy, particularly the increase to the Scottish Living Wage, an increase in the employer contribution rate to both pension schemes, and a 3% growth in total staff numbers.

The Balance Sheet is again dominated by a huge swing in the valuation of our share of the Falkirk LGPS assets and liabilities. After a net positive movement of £7.4m in 2017/18, to a year end deficit valuation of £8.6m, market circumstances at 31 March 2019 and the constrained set of assumptions allowed for by FRS 102, particularly the impact of a lower discount rate used by the actuaries, have brought about a net negative movement of £4.2m, with a closing valuation of the deficit at £13.0m. This FRS 102 valuation is in stark contrast with the last formal actuarial valuation as at 31 March 2017, which valued Scottish Autism's share of the scheme's assets at £48.3m and liabilities at £45.6m, giving a surplus of £2.7m and a funding level of 106%. The next actuarial valuation will be as at 31 March 2020. Unfortunately in combination with the year's Income and Expenditure position noted above, the change in the FRS 102 valuation is a sufficiently negative movement to reinstate a negative net asset position at 31 March 2019. It should be noted, as stated in note 12, that it is the

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Directors' opinion that the market value of heritable land and buildings is in excess of the book value, which is calculated at depreciated historic cost. Any realisation of market value would therefore strengthen the balance sheet. See comments in the 'Going Concern' section below.

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 unsustainable levels of pension contributions caused by an ongoing LGPS deficit, the financial impact of Auto-Enrolment, the LGPS 2015 scheme changes, and the removal of the National Insurance rebate. As noted in last year's report, the Directors decided to close Scottish Autism's participation in the Falkirk LGPS to new members; with effect from 1 July 2017 new starters at Scottish Autism have been able to join a new defined contribution pension scheme, offered by The People's Pension. The LGPS closure to new members 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 2017, our employer contribution rates for the next three financial years will increase in equal steps from the 18% we were paying in 2017/18 to 27% by 2020/21 (note 25).

There was a 28% increase in the value of fixed assets in the year, with additions of £2.0m (note 12). This comprises ongoing investment in fit for purpose premises for high quality service delivery, most notably in 2018/19 the refurbishment of Founders House in Alloa and Clannalba near Biggar to provide state of the art residential accommodation for service users with complex needs; and expenditure committed by the Directors for "Project Lightyear", our ongoing systems transformation project, reflecting the policy to invest appropriately from reserves into the long-term sustainability of the charity's operations.

The charity's cash balances reduced by £2.5m, reflecting a small net cash inflow from operating activities, offsetting loan repayments, with the major movements being the £2.0m investment in fixed assets noted above, and a £0.5m transfer to investments.

Going Concern

With the exception of 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 whose market value, in the opinion of the Directors, is in excess of the book value. As set out above, there was an underlying operating position that was slightly above breakeven in 2018/19. The Directors have reviewed in detail the assumptions underlying a ten-year financial model which looks at the longer-term impacts of the changes to pension provision – including the implications of the higher "closed scheme" employer contribution rates to the Falkirk LGPS noted above – and the other elements of the financial strategy. Having considered these forecast results, 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.

Reserves

The Board has directed that the organisation should seek to consolidate its position not only as the leading autism service provider in Scotland, but also the leading authority on such support services for people with autism. In this strategic context, the Board has determined that Scottish Autism should hold reserves sufficient to meet immediate and essential expenditure commitments as they arise and to allow access to funds for service development and other investment activity to support the longer-term sustainability of the charity's operations, as well as to mitigate the impact of unforeseen expenditure or an unplanned shortfall in income. During the financial year under review, the Board has used reserves to invest in the "Project Lightyear" programme of process and systems transformation, and in the development of high quality premises which allow the delivery of new and continued services with long-term revenue streams.

It is the Board's policy to achieve a level of free reserves (i.e. reserves neither tied up in fixed assets nor restricted) equivalent to three months' operating expenditure. The movement in the pension deficit has led to total unrestricted reserves recovering from being £2.4m in surplus at 31 March 2018 to £1.6m in deficit at 31 March 2019. As noted above, our ongoing contributions to the LGPS are determined by the triennial valuation, not FRS 102, and the Directors have reviewed our ability to meet those contributions in relation to reserves excluding the pension deficit. Excluding the pension deficit, free reserves (general and designated funds less

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fixed assets) total £4.1m, which equates to 1.7 months' worth of operational expenditure. The Directors are of the opinion that the reserves are sufficient to meet future requirements.

Market Value of Land & Buildings

The New Struan Centre is a bespoke facility and valuations for alternative uses are limited. With the exception of New Struan, the Resource Centre in Alloa and Café Kudos in Carlisle, the remaining properties are residential and the Directors consider that the market value of such land and buildings is higher than the book value in these financial statements.

Movements in tangible assets are as set out in note 12 to the financial statements.

Assets are held primarily for use by charitable services or for use by support services.

Investment Policy

During the year, the Board approved the revised 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. Following professional advice, the Directors opted to invest £0.5m of the charity's cash reserves in a balanced portfolio of relatively low risk and liquid investment funds, with the objective of achieving a benchmark above inflation return over the medium term (three to five years).

PLANS FOR THE FUTURE

Scottish Autism's revised Strategic Plan sets out a number of objectives and outcomes we expect to achieve. Key Performance Indicators have been set for the outcomes and these will be reported against in future Trustee's Reports.

To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings

- ✓ Increase housing-based support and extend care/support services for older autistic people.
- ✓ Develop services that enhance employment opportunities for autistic people.
- ✓ Develop community-based support services including drop in services for autistic people and their supporters.

To enable sustainable societal change by campaigning and influencing government and decision makers

- ✓ Increase engagement with the autistic community to understand autistic peoples' perspectives of those we support and those we employ.
- ✓ Build and maintain effective collaborations with like-minded organisations and institutions.
- ✓ Exert pressure for action on significant research and reports, eg, Coming Home and Not Included.

To drive innovation and improvement of service and staff development

- ✓ Complete Project Lightyear, our digitalisation initiative.
- ✓ Develop further Values into Practice as well as other quality initiatives.
- ✓ Develop assistive technology and other innovations to support our services.

To enhance our reputation as a leading employer within the sector

- ✓ Improve staff engagement further and complete work on values/culture.
- ✓ Tailor our offering for staff to encourage younger/older people into the workforce and retain them.
- ✓ Develop our role as a thought leader and a 'go to' organisation for advice.
- ✓ Establish ourselves as a learning organisation.

To assert Scottish Autism as the definitive autism organisation in Scotland

- ✓ Develop our social media strategy and improve our 'online' and 'social media' presence.

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31st March 2019**

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 during the year and are summarised as follows:

Risk Description	Impacts	Mitigating Action
Growth from non-commissioned services does not materialise	Inability to sustain the Centre for Practice Innovation and public relations profile	Commercialisation capability to be developed
IT infrastructure and business systems do not meet business needs	Inefficient use of staff resources	Project Lightyear and infrastructure reviewed
Poor organisational design	Inability to recruit and retain staff impacting on ability to grow and quality of services	Organisational design review
Failure to recruit and retain staff	Staff costs prohibitive	Transformation agenda underway
	Service quality affected	Pay structure review
Loss of staff motivation/ engagement including change fatigue	Service quality affected	Robust staff engagement in place
Reputation damaged eg risks in relation to safeguarding, health and safety or service performance materialise.	Loss of services and income	Public Relations function in place
		Centre for Practice Innovation, Autism Practice Improvement Framework, Learning & Development, Values into Practice, etc
Financial control and financial planning eg pension costs	Cash reserves depleted	Financial plan in place and to be reviewed and stress tested
Cyber security	Business system failure affecting operations	Project Lightyear and penetration testing

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.

Directors

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

Appointment of Directors

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

Induction & Training

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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.

This is also supported by regular Board briefings outwith formal meeting cycles to ensure the Board are fully briefed on key issues including a training session on 'Safety for Executives & Directors' approved by the Institution of Occupational Safety & Health.

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 management salaries have been benchmarked with the care sector company members of the HR Forum for the Voluntary Sector. The Remuneration Committee, a sub-committee of the Board, also reviews 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.

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 Management Team (SMT) 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 SMT and Board.

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

- Finance Committee
- Remuneration Committee
- Education Committee
- Health & Safety Committee

The Finance, 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 Director of HR.

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

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REFERENCE AND ADMINISTRATIVE DETAILS

PRESIDENT	The Right Honourable The Countess of Rosebery
CHAIR	Dr Paul Prescott
VICE CHAIR	Alison Leask
BOARD OF DIRECTORS	Dr Paul Prescott (Chair) Alison Leask Alun Morgan (resigned 9 November 2018) Andrew Lester Colette Robertson Lindsay Ebner (resigned 30 April 2019) Dr Andrew McKeachie Peigi Macarthur Paul Anthony Nelson (appointed 8 May 2018) Keith Wallace (appointed 8 May 2018) Margaret Mary Rafferty (appointed 19 March 2019) Dianne Dixon (appointed 4 June 2019)

SENIOR MANAGEMENT TEAM

Chief Executive	Dorry McLaughlin
Deputy Chief Executive	Charlene Tait
Director of Autism Services	Jackie Latto
Director of Finance & Corporate Affairs	Simon Hunt
Director of Human Resources	Sharon Stewart (resigned 12 July 2019)

AUDITOR	Scott-Moncrieff 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
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**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31st March 2019**

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Directors 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.

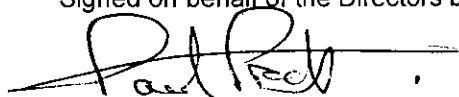
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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 the 1 OCTOBER 2019.

Signed on behalf of the Directors by



**Dr Paul Prescott
Chair**

Date 1/10/19

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 2019

Opinion

We have audited the financial statements of Scottish Autism (the charitable company) for the year ended 31 March 2019 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 2019 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

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Year ended 31 March 2019

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report (incorporating the Strategic Report), which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Directors' Report (incorporating the Strategic Report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report (incorporating the Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of the directors

As explained more fully in the directors' responsibilities statement set out on page 11, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Year ended 31 March 2019

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's 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
For and on behalf of
Scott-Moncrieff, 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

1 October
..... 2019

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

Year ended 31 March 2019

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Income and endowments from:						
<i>Donations and legacies</i>						
Donations, grants and trusts		453,382	-	135,242	588,624	292,554
<i>Other trading activities</i>						
Fundraising activities		172,728	-	36,444	209,172	192,511
<i>Charitable activities</i>						
Fees, trusts & grants	5	28,031,338	-	109,123	28,140,461	27,350,025
<i>Investments</i>						
Investment income		14,760	-	-	14,760	33,802
<i>Other income</i>						
		52,884	-	-	52,884	45,735
Total income		<u>28,725,092</u>	<u>-</u>	<u>280,809</u>	<u>29,005,901</u>	<u>27,914,627</u>
Expenditure on:						
<i>Charitable activities</i>						
	6	29,987,002	-	459,538	30,446,540	30,274,183
<i>Raising funds</i>						
Costs of generating voluntary income & fundraising activities	7	261,350	-	-	261,350	247,013
Total		<u>30,248,352</u>	<u>-</u>	<u>459,538</u>	<u>30,707,890</u>	<u>30,521,196</u>
Net gain on investments	13	31,538	-	-	31,538	3,780
Net expenditure	11	<u>(1,491,722)</u>	<u>-</u>	<u>(178,729)</u>	<u>(1,670,451)</u>	<u>(2,602,789)</u>
Transfers between funds						
<i>Other recognised (losses)/gains:</i>						
Actuarial (losses)/gains on defined benefit pension scheme	25	(2,567,000)	-	-	(2,567,000)	9,987,000
Net movement in funds		<u>(5,724,806)</u>	<u>1,749,137</u>	<u>(261,782)</u>	<u>(4,237,451)</u>	<u>7,384,211</u>
Reconciliation of funds:						
Total funds brought forward	20	(2,863,648)	5,269,507	757,568	3,163,427	(4,220,784)
Total funds carried forward	20	<u>(8,588,454)</u>	<u>7,018,644</u>	<u>495,786</u>	<u>(1,074,024)</u>	<u>3,163,427</u>

The notes on pages 18 to 39 form part of these financial statements.

**SCOTTISH AUTISM
BALANCE SHEET**

As at 31 March 2019

	Notes	2019 £	2018 £
Fixed assets:			
Tangible fixed assets	12	7,403,995	5,779,458
Investments	13	554,210	22,672
<i>Total fixed assets</i>		<u>7,958,205</u>	<u>5,802,130</u>
Current assets			
Debtors	15	2,508,396	2,608,124
Cash at bank and in hand		3,923,391	6,397,181
<i>Total current assets</i>		<u>6,431,787</u>	<u>9,005,305</u>
Liabilities:			
Creditors: amounts falling due within one year	16	(1,447,529)	(1,914,253)
<i>Net current assets</i>		<u>4,984,258</u>	<u>7,091,052</u>
<i>Total assets less current liabilities</i>		12,942,463	12,893,182
Creditors: amounts falling due after more than one year	17	(385,351)	(509,950)
Provision for liabilities	18	(583,136)	(616,805)
Net assets excluding pension deficit		11,973,976	11,766,427
Defined benefit pension scheme liability	25	(13,048,000)	(8,603,000)
Total net (liabilities)/assets		<u><u>(1,074,024)</u></u>	<u><u>3,163,427</u></u>
The funds of the charity:			
Unrestricted funds			
Designated and general funds	20	11,478,190	11,008,859
Pension scheme deficit	20	(13,048,000)	(8,603,000)
<i>Total unrestricted funds</i>		<u>(1,569,810)</u>	<u>2,405,859</u>
Restricted funds	20	495,786	757,568
Total charity funds		<u><u>(1,074,024)</u></u>	<u><u>3,163,427</u></u>

The financial statements were approved by the Board of Directors on 1 OCTOBER 2019, and signed on its behalf by:



..... Dr Paul Prescott, Director

The notes on pages 18 to 39 form part of these financial statements.

**SCOTTISH AUTISM
STATEMENT OF CASH FLOWS**

Year ended 31 March 2019

	Note	£	2019 £	£	2018 £
Cash flows from operating activities:					
Net cash generated by operating activities	24a		176,952		960,917
Cash flows from investing activities:					
Interest received		14,760		33,802	
Interest paid		(10,728)		(10,750)	
Proceeds from disposal of tangible fixed assets		-		364,999	
Payments to acquire tangible fixed assets		(2,038,213)		(1,227,157)	
Payments to acquire investments		(500,000)		-	
			<hr/>		
Net cash used in investing activities			(2,534,181)		(839,106)
Cash flows from financing activities:					
Repayments of borrowing		(116,561)		(116,539)	
			<hr/>		
Net cash used in financing activities			(116,561)		(116,539)
			<hr/>		
Change in cash and cash equivalents in the reporting period			(2,473,790)		5,272
Cash and cash equivalents at the beginning of the reporting period			6,397,181		6,391,909
			<hr/>		
Cash and cash equivalents at the end of the reporting period	24b		3,923,391		6,397,181
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 18 to 39 form part of these financial statements.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2019

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 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 10 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 2019

2. Accounting policies

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 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 are represented by the invoiced amount of fees rendered for educational and care services.

d) Expenditure

Expenditure is recognised on an accrual 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 2019

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.

f) 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.

g) Leasing commitments

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

h) 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.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

2. Accounting policies (continued)

i) 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.

j) 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.

k) 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.

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.

l) 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.

m) 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.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2019

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 2019

4. Comparative Statement of Financial Activities for the year ended 31 March 2018

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Income and endowments from:				
<i>Donations and legacies</i>				
Donations, grants and trusts	80,431	-	212,123	292,554
<i>Other trading activities</i>				
Fundraising activities	137,004	-	55,507	192,511
<i>Charitable activities</i>				
Fees, trusts & grants	27,236,700	-	113,325	27,350,025
<i>Investments</i>				
Investment income	33,802	-	-	33,802
<i>Other Income</i>	45,164	-	571	45,735
Total income	<u>27,533,101</u>	<u>-</u>	<u>381,526</u>	<u>27,914,627</u>
Expenditure on:				
<i>Charitable activities</i>	29,655,596	-	618,587	30,274,183
<i>Raising funds</i>				
Costs of generating voluntary income & fundraising activities	247,013	-	-	247,013
Total	<u>29,902,609</u>	<u>-</u>	<u>618,587</u>	<u>30,521,196</u>
Net gain on investments	3,780	-	-	3,780
Net expenditure	<u>(2,365,728)</u>	<u>-</u>	<u>(237,061)</u>	<u>(2,602,789)</u>
Transfers between funds	(805,471)	746,854	58,617	-
<i>Other recognised gains/(losses):</i>				
Actuarial gain on defined benefit pension scheme	9,987,000	-	-	9,987,000
Net movement in funds	<u><u>6,815,801</u></u>	<u><u>746,854</u></u>	<u><u>(178,444)</u></u>	<u><u>7,384,211</u></u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

5. Incoming resources from charitable activities

2019	Unrestricted Funds	Restricted Funds	2019 Total
	£	£	£
Fees			
Educational & care services	27,813,952	-	27,813,952
Training & advisory	217,386	-	217,386
Grants & trusts			
Other government grants	-	109,123	109,123
	<u>28,031,338</u>	<u>109,123</u>	<u>28,140,461</u>
2018			
	Unrestricted Funds	Restricted Funds	2018 Total
	£	£	£
Fees			
Educational & care services	27,107,782	-	27,107,782
Training & advisory	128,918	-	128,918
Grants & trusts			
Other government grants	-	113,325	113,325
	<u>27,236,700</u>	<u>113,325</u>	<u>27,350,025</u>

6. Charitable activity expenditure

2019	Note	Care and education	Training and advisory	2019 Total
		£	£	£
Salaries and other staff costs		23,481,103	883,667	24,364,770
Property and maintenance costs		1,744,757	62,727	1,807,484
Motor and other travel expenses		354,566	47,771	402,337
Supplies and services		1,182,286	132,036	1,314,322
Administration, bank interest and charges and other finance costs		341,894	12,472	354,366
Governance costs	8	33,146	-	33,146
Support costs	9	2,094,832	75,283	2,170,115
		<u>29,232,584</u>	<u>1,213,956</u>	<u>30,446,540</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

6. Charitable activity expenditure (continued)

2018	Note	Care and education £	Training and advisory £	2018 Total £
Salaries and other staff costs		23,217,763	665,962	23,883,725
Property and maintenance costs		1,693,003	46,870	1,739,873
Motor and other travel expenses		339,521	29,864	369,385
Supplies and services		1,209,816	245,066	1,454,882
Administration, bank interest and charges and other finance costs		545,796	3,338	549,134
Governance costs	8	29,668	-	29,668
Support costs	9	2,196,963	50,553	2,247,516
		29,232,530	1,041,653	30,274,183
		29,232,530	1,041,653	30,274,183

7. Raising funds expenditure

	2019 £	2018 £
Salaries and other staff costs	158,526	155,510
Property and maintenance costs	9,133	8,839
Motor and other travel expenses	5,718	6,468
Supplies and services	62,606	50,108
Administration, bank interest and charges and other finance costs	5,494	5,949
Support costs (note 9)	19,873	20,139
	261,350	247,013
	261,350	247,013

8. Governance costs by activity

	2019 Care and education £	2018 Care and education £
Indemnity insurance	4,733	2,514
Audit, accountancy and professional fees	23,473	21,766
Support costs	2,520	2,419
Motor and other travel expenses	2,407	2,959
Administration, bank interest and charges	13	10
	33,146	29,668
	33,146	29,668

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. £2,407 (2018: £2,959) were paid to four (2018: six) of the Directors under the category of motor and other travel expenses.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

8. Governance costs by activity (continued)

None (2018: one) of the Directors of the organisation received fees in respect of consultancy services provided to the organisation outwith their duty as a Director at a cost of £Nil (2018: £2,160). £Nil (2018: £Nil) was owed to directors at the year end.

9. Support costs by activity

2019	Raising Funds	Care and education	Training and advisory	2019 Total
	£	£	£	£
Salaries and other staff costs	13,045	1,524,850	57,981	1,595,876
Property maintenance	752	70,858	4,378	75,988
Motor and other travel expenses	471	67,946	3,000	71,417
Suppliers and services	5,153	389,093	9,448	403,694
Administration, bank interest and charges	452	42,085	476	43,013
	<u>19,873</u>	<u>2,094,832</u>	<u>75,283</u>	<u>2,189,988</u>
	<u><u>19,873</u></u>	<u><u>2,094,832</u></u>	<u><u>75,283</u></u>	<u><u>2,189,988</u></u>
2018	Raising Funds	Care and education	Training and advisory	2018 Total
	£	£	£	£
Salaries and other staff costs	13,804	1,551,305	44,317	1,609,426
Property maintenance	785	93,812	3,366	97,963
Motor and other travel expenses	574	83,182	1,626	85,382
Suppliers and services	4,448	416,449	1,116	422,013
Administration, bank interest and charges	528	52,215	128	52,871
	<u>20,139</u>	<u>2,196,963</u>	<u>50,553</u>	<u>2,267,655</u>
	<u><u>20,139</u></u>	<u><u>2,196,963</u></u>	<u><u>50,553</u></u>	<u><u>2,267,655</u></u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

10. Staff costs

2019	Unrestricted Funds	Restricted Funds	2019 Total Funds
	£	£	£
Wages and salaries	20,024,326	156,409	20,180,735
Social security costs	1,477,323	8,986	1,486,309
Defined benefit pension costs	4,139,080	22,401	4,161,481
Defined contribution pension costs	92,386	-	92,386
	<u>25,733,115</u>	<u>187,796</u>	<u>25,920,911</u>
	Unrestricted Funds	Restricted Funds	2018 Total Funds
	£	£	£
Wages and salaries	19,211,020	144,662	19,355,682
Social security costs	1,419,905	7,619	1,427,524
Defined benefit pension costs	4,684,983	17,368	4,702,351
Defined contribution pension costs	15,667	73	15,740
	<u>25,331,575</u>	<u>169,722</u>	<u>25,501,297</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 £26,119,175 (2018: £25,648,661) representing "Salaries & other staff costs".

Defined benefit pension costs include costs in relation to the defined benefit pension scheme of £1,624,000 (2018: £2,175,000) per note 25.

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

	2019 No	2018 No
Care	699	683
Teaching	8	8
Administration	104	97
Ancillary	14	13
	<u>825</u>	<u>801</u>

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.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

10. Staff costs (continued)

The key management personnel of the company comprise the senior management team as disclosed on page 10. The employee benefits for key management totalled £517,542 (2018: £521,348).

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

	2019 No	2018 No
£60,000 to £69,999	1	-
£70,000 to £79,999	3	3
£80,000 to £89,999	1	1
£100,000 to £109,999	-	1

Three of the above employees have retirement benefits accruing to them under defined benefit pension schemes, while one has benefits accruing under a defined contribution pension scheme, and one has no pension benefits.

11. Net expenditure

	2019 Total	2018 Total
	£	£
This is stated after charging:		
Auditor's remuneration - audit services	17,500	17,167
Depreciation of owned assets	413,676	383,075
Operating lease rentals - other	166,185	176,029
- property	519,876	518,462
	<u> </u>	<u> </u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

17. Creditors falling due after more than one year

	2019	2018
	£	£
Bank loans: Amounts repayable by instalments:		
In one year or less	116,183	108,145
Between one and two years	116,184	111,340
Between two and five years	269,167	334,021
After five years	-	64,589
	<u>501,534</u>	<u>618,095</u>
Included in creditors:		
Amounts falling due within one year	(116,183)	(108,145)
	<u>385,351</u>	<u>509,950</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.

	2019	2018
	£	£
At 1 April	618,095	734,634
Repayment of loans	(116,561)	(116,537)
At 31 March	<u>501,534</u>	<u>618,095</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.

18. Provisions for liabilities

	2019	2018
	£	£
Dilapidations provision		
Balance at 1 April	616,805	590,115
Movement in year	(33,669)	26,690
As at 31 March	<u>583,136</u>	<u>616,805</u>

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

19. 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 2019

20. 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.

21. Analysis of net assets between funds

2019	Tangible fixed assets £	Investments £	Net current assets £	Creditors: more than one year £	Provisions £	Total £
Restricted funds:						
Special Projects Funds	-	-	495,786	-	-	495,786
Unrestricted Funds:						
Designated Assets Fund	7,403,995	-	-	(385,351)	-	7,018,644
General Fund	-	554,210	4,488,472	-	(583,136)	4,459,546
Pension Deficit	-	-	-	-	(13,048,000)	(13,048,000)
Total Unrestricted Funds	7,403,995	554,210	4,488,472	(385,351)	(13,631,136)	(1,569,810)
Total Funds	7,403,995	554,210	4,984,258	(385,351)	(13,631,136)	(1,074,024)
2018	Tangible fixed assets £	Investments £	Net current assets £	Creditors: more than one year £	Provisions £	Total £
Restricted funds:						
Special Projects Funds	-	-	757,568	-	-	757,568
Unrestricted Funds:						
Designated Assets Fund	5,779,458	-	-	(509,950)	-	5,269,508
General Fund	-	22,672	6,333,484	-	(616,805)	5,739,351
Pension Deficit	-	-	-	-	(8,603,000)	(8,603,000)
Total Unrestricted Funds	5,779,458	22,672	6,333,484	(509,950)	(9,219,805)	2,405,859
Total Funds	5,779,458	22,672	7,091,052	(509,950)	(9,219,805)	3,163,427

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2019

22. Financial assets and liabilities

	2019	2018
	£	£
Financial assets at amortised cost	6,240,357	8,773,691
Financial assets at fair value	554,210	22,672
Financial liabilities at amortised cost - falling due within one year	(1,064,831)	(1,390,715)
Financial liabilities at amortised cost - falling due in more than one year	(385,351)	(509,950)
	<u> </u>	<u> </u>

Financial assets at fair value comprise investments. Financial assets at amortised cost comprise cash at bank and in hand, trade debtors, accrued income and sundry debtors, all due within one year. Financial liabilities at amortised cost comprise trade creditors, accruals, sundry creditors and bank loans.

23. Commitments under operating leases

At 31 March 2019, the company had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
	2019	2018	2019	2018
	£	£	£	£
Operating leases which expire:				
Within one year	216,483	293,201	130,593	135,091
Within two to five years	478,700	433,223	181,518	133,235
In over five years	948,875	882,575	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>1,644,058</u>	<u>1,608,999</u>	<u>312,111</u>	<u>268,326</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

24. Cash flow notes

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

	2019	2018
	£	£
Deficit before other recognised gains and losses	(1,670,451)	(2,602,789)
Interest received	(14,760)	(33,802)
Interest paid	10,728	10,750
FRS 102 - net pension contribution adjustment	1,624,000	2,175,000
FRS 102 - net interest cost adjustment	254,000	459,000
Depreciation	413,676	383,075
Decrease in debtors	99,728	106,951
(Decrease)/increase in creditors	(508,431)	509,600
Gain on investments	(31,538)	(3,780)
Gain on sale of fixed assets	-	(43,088)
	<u>176,952</u>	<u>960,917</u>
Net cash generated by operating activities	<u>176,952</u>	<u>960,917</u>

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

	2019	2018	Change in year
	£	£	£
Cash at bank and in hand	<u>3,923,391</u>	<u>6,397,181</u>	<u>(2,473,790)</u>

(c) Analysis of changes in financing during the year

	Loans
	£
Balance at 1 April 2018	618,095
Cash outflow from financing	(116,561)
Balance at 31 March 2019	<u>501,534</u>

(d) Analysis of changes in financing during the year

	1 April 2018	Cash flows	Other changes	31 March 2019
Cash at bank and in hand	6,397,181	(2,473,790)	-	3,923,391
Debt due after one year	(509,950)	-	124,599	(385,351)
Debt due within one year	(108,145)	116,561	(124,599)	(116,183)
	<u>5,779,086</u>	<u>(2,357,229)</u>	<u>-</u>	<u>3,421,857</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

25. 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 22.1% to 25.9%, 7.2% to 11% to be paid by the teachers and the remaining 14.9% borne by the organisation.

The superannuation charge for the year represents contributions payable to the Scheme of £44,630 (2018: £40,287).

b) Non-teaching staff

Some members of staff are members of the Falkirk Council Pension Fund. From 1 July 2017 the scheme is 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 £92,386 (2018: £15,739).

This 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 £2,442,863 (2018: £2,445,795), 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 2020 will be approximately £2,500,000.

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 2017 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 2017 indicated that the assets of the Scheme, the bid value of which was then £2,219,000,000, represented 92.3% 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 £48,268,000, 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:

	2019	2018
	%	%
Pension Increase Rate	2.4	2.3
Salary Increase Rate	2.9	2.8
Discount Rate	2.5	2.7

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.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

25. Pension schemes (continued)

On this basis, the calculated notional funding position in respect of the organisation's share of the Scheme at 31 March 2019 and at previous year ends where available, was as follows:

	2019	2018
	£000	£000
Fair value of employer assets	59,301	52,160
Present value of defined benefit obligation	(72,349)	(60,763)
Deficit	<u>(13,048)</u>	<u>(8,603)</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.

	2019	2018
	£000	£000
Fair value of employer assets	59,301	52,160
Present value of funded liabilities	(72,156)	(60,579)
Net (Under) / Overfunding in funded plans	<u>(12,855)</u>	<u>(8,419)</u>
Present value of unfunded liabilities	(193)	(184)
Net liability	<u>(13,048)</u>	<u>(8,603)</u>

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

	2019	2018
	£000	£000
Operating charge:		
Current service cost	(4,142)	(4,644)
Past service costs	-	-
Losses on curtailments	-	-
Contributions by employer	2,518	2,469
Net debit to expenditure	<u>(1,624)</u>	<u>(2,175)</u>
Other finance income		
Expected return on pension scheme assets	1,442	1,409
Interest on pension scheme liabilities	(1,696)	(1,868)
Net cost	<u>(254)</u>	<u>(459)</u>
Total net operating adjustment per statement of financial activities	<u>(1,878)</u>	<u>(2,634)</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

25. Pension schemes (continued)

Movement in balance sheet liability during the year:

	2019		2018	
	£000	£000	£000	£000
Deficit in Scheme at 1 April		(8,603)		(15,956)
Movement in year:				
Current service cost	(4,142)		(4,644)	
Past service cost	-		-	
Interest cost	(254)		(459)	
	<u> </u>		<u> </u>	
Statement of Financial Activities charge		(4,396)		(5,103)
Contributions		2,518		2,469
Losses on curtailments and settlements		-		-
Actuarial (losses)/gains		(2,567)		9,987
		<u> </u>		<u> </u>
Deficit in Scheme at 31 March		<u><u>(13,048)</u></u>		<u><u>(8,603)</u></u>

Following the full actuarial valuation at 31 March 2017 employer contributions for the next three years (as a percentage of pensionable pay) were agreed at following rates: 2018/19: 21%; 2019/20: 24%; 2020/21: 27%. The contribution rate for active members varies from 5.5% to 12.0%.

Assets

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

Asset category	Year ended 31 March 2019	Year ended 31 March 2018
Equities	62%	64%
Bonds	26%	24%
Property	6%	6%
Cash	6%	6%

Projected pension expense for the year to 31 March 2020

Analysis of projected amount to be charged to operating profit for the year to 31 March 2020

	£000
Projected current service cost	4,710
Interest on obligation	1,868
Interest income on plan assets	(1,519)
Past service cost	-
Losses / (gains) on curtailments and settlements	-
	<u> </u>
Total	<u><u>5,059</u></u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2019

26. Contingent Liability

Following the High Court ruling from 26 October 2016, all defined benefit pension schemes must equalise Guaranteed Minimum Pension (GMP) for men and women. In the directors' opinion, there is insufficient basis to estimate reliably the amount to be recognised in the past service cost until actuaries complete their assessment of the impact and reflect it in full in the pension reports. Falkirk Council Pension Fund's actuary, Hymans Robertson LLP has advised that following discussions with the National Audit Office and other LGPS actuaries, the general expectation is that a 'trigger event' is yet to occur in the LGPS and their default approach is to ignore any GMP impact in the 31 March 2019 valuations.

As a result of the timing of the Court of Appeal (the McCloud judgement) in December 2018, which relates to age discrimination arising from public sector pension scheme transition arrangements, there is the potential for an impact on employer pension liabilities for Falkirk Council Pension Fund. Since the year end the Supreme Court have rejected the Government's request for a further appeal, at this stage it is too early to accurately quantify the effect on LGPS members' benefits.