

Scottish autism

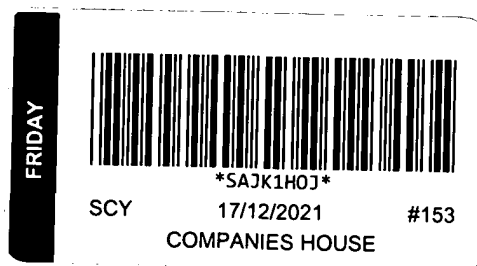
REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

A Company Limited by Guarantee

Company Registered in Scotland Number SC081123

Registered Charity Number: SC009068



COMPANIES HOUSE

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SCOTTISH AUTISM

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SCOTTISH AUTISM DIRECTORS' REPORT Year ended 31 March 2021

OBJECTIVES & ACTIVITIES

The COVID-19 pandemic impacted on every aspect of the governance, strategy and operational activities of Scottish Autism during the year. Through the leadership of the Board and Senior Leadership Team and the dedication and commitment of all our staff we were able to keep most services operational albeit delivered in very different ways. We expanded and developed new services to meet needs arising from the pandemic whilst maintaining our financial stability.

The Board and senior staff quickly established a Crisis Management Team which met weekly during the initial crisis and until some form of stability was established later in the year.

The Board met virtually and monthly during the year and continues to do so.

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
Compassion
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, diagnosis, advice and information and training. Scottish Autism's head office is in Alloa. We contract with 25 local authorities providing services in 20 local authority areas.

Commitment to Quality and Continuous Improvement

Quality continues to be high on Scottish Autism's agenda in all areas of activity. With a focus on dealing with the impact of COVID-19 on our operations we decided not to pursue any further reviews based on the European Foundation for Quality Management. However, we initiated an internal review using the Investors in People standards and will be developing an action plan to address identified areas for improvement. We are regulated by both the Care Inspectorate and Education Scotland. There were no inspections during 2020/1 due to changed priorities of the Care Inspectorate during the pandemic.

Partnerships

Scottish Autism works in partnership with many other organisations including the Scottish Government. These partnerships were especially important during the pandemic as we strived to support autistic people in a range of settings. We were able to enhance our Advice Line support and introduce the Affinity service and we are especially grateful to the Scottish Government, Barclay's Bank and Scottish Power for their financial support. We worked collaboratively with The National Autistic Society Scotland and Enable Scotland to secure a commitment to establishing a commissioner to represent the interests of autistic and neurodivergent people. We continued to partner the Scottish Women's Autism Network and are working collaboratively with a number of Autistic People's Organisations to deliver the Scottish Government sponsored National Post Diagnostic Service.

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Our local partnerships were especially important during the year and had a significant impact on the autistic people we support. An example is the One Stop Shop service in Fife which is supported by Fife Council.

Further partnership working is illustrated in the Activities section.

Fundraising

Like many charities, fundraising was severely impacted during COVID-19, with limited opportunities for community and events fundraising. However, this did not have a negative impact on income, as we were successful in securing funding from other sources. Fundraised income totalled £555,065 compared to £430,638 (2019/20) and our cost to income ratio was 28%.

Trust and Grant income increased to £727,960. A £160,000 grant for The National Community Lottery Fund supported our Advice Line Plus Service; a development of our Advice Line offered during the pandemic. The Service included the addition of a Live Chat function to our website, 'Chat to an advisor' sessions and various interactive Facebook live sessions with experts and focussed topics. An evaluation of the service established the need for a new online coaching and counselling service, Affinity, which we launched in December 2020 with £100,000 from Barclays 100x100 UK COVID-19 Community Relief Funding.

We received £296,601 from The Scottish Government in the form of Grants which became available due to the pandemic. They were received in order to provide further support to our Advice Line, Winter Advice Line and the Click & Connect Service which enables the autistic community and their families to stay connected through the pandemic and beyond.

We also launched our corporate consultancy service and secured a £25,000 two-year contract to advise Barclays on autism accessibility at their new office development in Glasgow. Business development of our training and consultancy services for corporates will be a focus for the newly formed Income Generation Team to diversify income from traditional fundraising methods.

We launched a successful virtual fundraising event during lockdown which raised over £11,000 which accelerated a move to develop virtual options for future events. Online donating is now the main method for individual giving and we also experienced an increase in larger individual donations from supporters after introducing a donor specific direct mailing.

STRATEGY OBJECTIVES AND BUSINESS REVIEW

Operating Environment

COVID-19 had a major impact on our operating environment and our operations. Although social care was supported financially by the Scottish Government and commissioners through Supplier Relief and Sustainability Payments the process for claiming and administering the funding was complex and differed from local authority to local authority. A combination of this and the impact of COVID-19 on staffing levels in local authority finance teams had a financial impact during the year that is only now improving.

With day services and outreach services closing we were able to redeploy staff and reduce the use of agency. However, although there was a short period when recruitment became easier during the first quarter of the financial year this trend did not persist and we are finding a continued upward pressure on pay and difficulties recruiting.

Local Authorities and Health and Social Care Partnerships continued to commission new services through competitive tendering and we saw little to mitigate the pressure on fees and a continued prioritisation of services to those with the highest need.

Scottish Autism continued to participate fully in the Cross Party Working Group to review the Scottish Strategy for Autism. We collaborated extensively with the National Autistic Society Scotland and Enable Scotland and autistic individuals and other stakeholders to secure government commitment to establish a commissioner to oversee the interests of autistic and other neurodivergent people. We will continue to engage with this agenda during the coming year.

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There is potential opportunity as well as risk in the Review of Adult Social Care which reported at end January 2021. It was pleasing to see the review play back to us what we and many others believe to be the issues and potential solutions. The emphasis on human rights, collaboration rather than competitive tendering and Fair Work for social care staff is to be welcomed. We will monitor closely developments over the coming years.

Education is another highly challenging area. There are a number of specialist schools but competition for pupils is not high. The main threat that we face is the presumption of mainstreaming which could result in a one size fits all when it comes to educating autistic children. 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 resources, 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 focus in the Doran Review was to build capacity at a national strategic level to better meet complex additional support needs across all settings included improving professional practice and related professional development. Furthermore, the reviewed teacher professional standards have placed a greater emphasis on additional support needs. These policy changes and developments provide opportunities for New Struan School to play a major part in supporting these leadership aspirations.

Activities

A strategic review was undertaken during the year and although we did not change our strategic vision, mission or objectives the priorities clearly changed as we embraced shaping our future during a pandemic and post pandemic operating environment. Our strategic objectives and outcomes against our Key Performance Indicators are as follows:

Outcome	KPI	2019/20	2020/21
Overarching Themes			
Engagement - Our peoples' views count	>75% Staff satisfaction with staff ideas being taken into account	80% of staff in the most recent survey told us that Scottish Autism is interested in hearing their ideas and takes them into account	*76% of people agreed that they had regular coaching sessions.
Risk Appetite - There are mitigation and management strategies in place for all high risks we face	100% high risks managed or mitigated	All high risks were managed or mitigated	*All high risks were managed or mitigated.
Values - Our people know and uphold our values	Complaints	There were nine complaints during the year of which 4 were fully or partially upheld.	There were nine complaints during the year of which 1 was upheld.
Leadership - Our managers provide good leadership	>85% staff satisfaction with leadership/management	85% of staff in the most recent survey said that their manager gives them praise and recognition for a job well done	89% of staff felt that their manager gives them praise and recognition for a job well done.
Finance - Our financial performance enables us to invest in growth and service development.	generate £7.5m cash flow from operations over the five year plan period	Cash flow from operations: -£264k to 31 st March 2020 due to lower than budgeted surplus and adverse working capital movements.	£1.4m increase in cash during the financial year plus £0.6m increase in investments, meaning a £2.0m overall increase in liquid assets.

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DIRECTORS' REPORT
Year ended 31 March 2021**

To achieve growth through the diversification and expansion of the services we provide to support autistic people in a range of settings			
We offer autistic people more choice of services beyond those we provided in 2019	1 new service type	We helped a supported individual to set up a tuck shop in a residential service as lockdown disrupted his routine and enjoyment of shopping.	Maryhill supported accommodation commissioned and Thistle Day Opportunities also opened
	- >1% growth of existing services (service users not income)	The number of people we support remained static at 396 (2019/20: 393)	We supported three additional autistic person(commisioned services) during the year bringing the total to 396.
	>5% growth income	Total income grew by 2.1% (fee income by 4.1%)	Total income grew by 4.5% (fee income by 2.1%)
To enable sustainable societal change by campaigning and influencing government and decision makers			
Autistic people are met with greater acceptance in their communities and society	Story conveying engagement with local and national strategy/policy makers. Particular emphasis on school exclusions and employment	<p>We have been at the forefront of a number of initiatives during the year including:</p> <ul style="list-style-type: none"> We are also participants in the Education Scotland/National Autism Taskforce subgroup to support autistic learners back to school. Campaign for legislation regarding Autism Commissioner developed with partners; although interrupted by COVID-19 it remains on the agenda. 	<p>Successful campaign to establish commitment to establish an Autism Commissioner.</p> <p>Establishment by Scottish Government of a Post Diagnostic Support Service.</p>
To drive innovation and improvement of service and staff development			
Our services are of a consistently high standard	100% Care Inspectorate grades 4 and above	100% of our services that were inspected achieved grade 4 or above	There were no Care Inspectorate inspections during the year.
Our people take part in and are positive about learning and development opportunities	>80% staff satisfaction with learning and development opportunities	Over 85% of staff were satisfied with learning and development opportunities	*88.2% of staff agree that they are given opportunities to develop their skills.
To enhance our reputation as a leading employer within the sector			
People choose to work with us and stay with us People choose to work with us and stay with us	<22% voluntary staff turnover	The turnover of staff was 22.35%	The turnover of staff was 22.58%
	>80% staff satisfaction with Scottish Autism as	90% of staff in the most recent staff survey said that	*This question was not specifically asked

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	a place to work	they are proud to work for Scottish Autism	
To assert Scottish Autism as the definitive autism organisation in Scotland			
People come to us first for our views on autism	Fundraising – increase year on year by 10%	Fundraised income in 2019/20 was lower than the previous year in part as we had no major capital appeal.	Fundraised income totalled £555,064 compared to £430,638 (2019/20)

* denotes the results of micro surveys carried out during 2020/21

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

Autism Services

The year was extremely challenging and the teams worked tirelessly to continue to support autistic people using our services during the changes brought on by COVID-19. Imaginative and innovative approaches saw us support people in different ways. We maximised the use of technology and provided digital support especially to those who would normally have attended day services which had to close during the early part of the year but gradually reopened as the year progressed. We applied the same innovation to the delivery of outreach and housing support services.

Residential services remained open during the pandemic albeit services were delivered in very constrained ways with visiting by relatives constricted and home visits by those we support put under pressure. We worked closely with Public Health Scotland, the Care Inspectorate and Scottish Government to ensure that the risks to staff and residents were mitigated whilst ensuring their well-being.

We were grateful for the support and guidance of the Coalition of Care and Support Providers Scotland who took our challenges and requirements to the Scottish Government and local authorities and health and social care partnerships.

In spite of the challenges of the pandemic we continue to develop our practice and in order to improve the outcomes for the people we support. We continued with organisational redesign which enabled the Centre for Practice Innovation to work even more closely with service staff. As a result, we developed practice in supporting individuals to use masks and social distance where appropriate, receive vaccinations and use digital support resources.

Whilst we called on our own and partner resources to keep services going during the year we maximised opportunities to grow services. We opened a new housing based support service in Helensburgh for four autistic individuals and prepared a housing support and day service in Maryhill Glasgow to become fully operational in 2021/2.

The following table shows the number of tenders we submitted and the outcomes although most of our services are spot purchased. There were considerably fewer tender opportunities during the year compared to the previous year but we are seeing activity increase in 2021/2.

SUCCESSFUL	2	Perth & Kinross – Appletree (2 individuals) West Lothian specialist care & support framework
UNSUCCESSFUL	1	Glasgow individual
PENDING	2	Aberdeen City & Shire Complex Care (3-10 individuals) South Lanarkshire Adult Supported Living PSA (framework)

We continued to engage with local authorities to highlight needs and resources within their region. However, the decision making process by commissioners with regard to tenders continues to take time and this coupled with

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establishing the new service and supporting those who will use the service to transition means that it can take a number of years for a new service to become operational.

Centre for Practice Innovation

This year saw the work of the Centre for Practice Innovation grow exponentially as the challenges COVID-19 presented impacted on a large number of autistic individuals and their families. We were able to enhance our advice line – providing, Facebook Q&As, Live Chats as well as telephone and email advice. We established the Affinity service offering counselling and support for decision making. The Winter Connections service (now Click and Connect) provided mindfulness, yoga as well as on line choir and art activities. All these services were designed to support the well-being and mental health of autistic people across Scotland. Calls to the advice line increased threefold to 5,474 in 2020.

In addition, we have secured funding to work in partnership with Borders Additional Support Needs Group (BANG) to build capacity in the Scottish Borders area to support autistic children and adults.

We were pleased during the year to be supported by the Scottish Government to lead a consortium based National Post Diagnostic Service which our Get Set 4 Autism service now forms part. This is a much needed service which is having a positive impact on seventy-seven families after only four months of becoming operational.

Our external training and consultancy service did not develop as hoped due to the pandemic although our digital training offering was launched in January 2021.

We have continued to develop our internal support for Autism Services by promoting and embedding our well-being model supported by our Autism Practice Improvement Framework (APIF) which is underpinned by our Values into Practice learning environment. Unfortunately, due to the pandemic we were not able to build on the number of APIF reviews carried out in the preceding year.

Research is an important aspect of the Centre's work as it continues to underpin our well-being model. We successfully bid for funding from the Lorna Wing Foundation to support research in partnership with Strathclyde University into evidencing the impact of relational support for autistic people in social care.

Energy Savings Opportunity Scheme (ESOS)

During the year Scottish Autism underwent our energy consumption assessment and audit under Phase 2 of the UK Government's Energy Savings Opportunity Scheme, and we were pleased to be judged compliant with the scheme's requirements. The assessment report included recommendations for us to consider on the installation of renewable energy generation sources (eg solar panels), retrofitting energy saving improvements such as better insulation and glazing, the phased introduction of electric vehicles into our fleet, and the use of specific software to better track and manage energy usage. Over the coming year we will develop both an updated property strategy and a linked but broader sustainability strategy, both of which will be informed by the relative costs and benefits of implementing the ESOS recommendations.

Business Systems

Project Lightyear, our digitalisation programme, was largely fully implemented in April 2020. The success of this project enabled us to function well during the pandemic. Frontline staff had remote access to up-to-date care plans and other key information at all times; all staff were able to engage digitally and stay connected; and support staff were able to work from home with little disruption to back office services. Our digital capability also enabled us to have virtual board meetings and provide virtual services to the people we support.

We have followed the successful completion of Project Lightyear with the development of an IT and Digital Strategy to guide us into the next phase of development. As a result we have established a cross-organisational Digital Steering Group to prioritise technology developments and needs and ensure we continue to maximise the use and potential capabilities of our IT systems. Alongside improving governance, the strategy also prioritises optimising our use of the Project Lightyear systems and the processes that support that, the continuing professionalisation of our IT and Digital services, and building our internal capacities around systems and process improvement.

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Employee Information & Engagement

Our people were the bedrock of Scottish Autism during the year. The vast majority of our staff continued to work in the services and manage through the challenges of constantly changing expectations and 'rules'. Our office staff worked from home where they could. All staff were supported by our digital capability and embraced the changed ways of communicating and engaging with their colleagues.

In spite of the pandemic we continued on our Transformation journey and completed the organisational redesign to promote and embed autonomous working, a coaching model of support for our people and reflective learning and development. Progress has been substantial under the leadership of the Senior Leadership Team and the direction of the new post of Director of People and Culture.

The following key activities underpinned highlight the changes we embraced:

- Organisational redesign was completed for most activity areas and the scaffolding put in place to underpin autonomous working and a culture of coaching.
- We developed a number of well-being support approaches including circles of support to underpin our organisational design moving forward and support staff during the pandemic.
- We developed an approach to recognition and recognition policy, which included the introduction of a values award and recognition cards, that is now in place and supports our cultural transformation.
- A Pay and Benefits Review was undertaken by consultants and approved by the Board. This new approach to pay, reward and recognition will be implemented during the coming year.
- Learning Pathways for key roles have been developed and will be completed for all roles shortly.
- The Transformers recruited to support staff during Transformation have been key to our success and have played an invaluable role as we met the challenges for our people presented by the pandemic.
- The essential homeworking of our office staff led us to reappraise our approach to flexible working and we will operate a person-centred approach to home/office working going forward.
- The introduction of CEO Vlogs, Practice Patter and an internal communications group helped us maintain engagement with our people and keep everybody up to speed with COVID-19 restrictions and developments.
- We maintained induction and other key learning modules virtually during the year and supported staff to undertake SVQs.

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-19 pandemic had a substantial role to play in our financial performance in 2020/21. Support from the UK and Scottish Governments helped ensure service continuity during the COVID-19 outbreak, and has allowed us to continue to be paid for and deliver the bulk of our services. We were able to continue to deliver against our primary strategic objective of growth: total income grew by 4.5% to £31.1m from £29.7m in 2019/20. Fee income (note 5) grew by 2.1% from £29.2m to £29.8m, with fee uplifts and a small number of new services offsetting some loss of income related to the pandemic. However, other income grew significantly, helping with the income diversification aspect of the strategy: the significant support received from the Scottish Government, the National Community Lottery Fund, Barclays and others (see pp.1-2 above) not only helped maintain essential services such as the Advice Line, but also enabled the development of new services responding to the needs arising in the community, although the pandemic did put a brake on the development of our training and advisory services. The funding received has effectively offset, in the short term, the dramatic reduction in fundraising activities we have been able to pursue. The strategy also focuses on achieving financial efficiencies; on understanding and improving operating margins; and investing in modern, fit for purpose finance systems. 2020/21 marks the first year of operation of our new financial systems (finance, payroll, expenses and procurement, all of which were live from 1 April), which form part of the organisation-wide systems investment

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which greatly enabled colleagues across Scottish Autism cope with the very special constraints of working with supported individuals and at home during the pandemic.

Total expenditure, including actuarial pension charges, decreased by 5.2% from £31.8m in 2019/20 to £30.1m in 2020/21. The bulk of this decrease (£1.6m of the £1.7m) relates to a reduction in the (non-cash) pension charges from £2.1m in 2019/20 to £0.5m in 2020/21 (note 24), which reflects the assumed ongoing costs of benefits accruing to those members of staff still in the Falkirk Local Government Pension Scheme (LGPS); adjusting for these charges, operational expenditure only decreased by £0.1m. It should be noted that the total position includes a net income of £0.1m on restricted funds. Total payroll costs expenditure decreased by 4.8% from £27.0m in 2019/20 to £25.7m in 2020/21 (note 10), but again this reduction is substantially due to the lower pension charges mentioned above; excluding those, the underlying payroll costs increased by 1.6%, from £24.9m in 2019/20 to £25.3m in 2020/21. This reflects the continued impact of legislative changes and policy, particularly the increase to the Scottish Living Wage, a recognition payment to staff as a thank you for their exceptional efforts during the pandemic, and an increase in the employer contribution rate to the Falkirk scheme, offset by lower variable payroll costs due to suspended services, and a small number of furloughed staff.

Pension liability

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 £5.1m in 2019/20, to a year end deficit valuation of £7.96m, market circumstances at 31 March 2021 and the constrained set of assumptions allowed for by FRS 102, particularly the impact of a lower discount rate and asset return assumptions used by the actuaries, have brought about a net negative movement of £14.9m, with a closing valuation of the deficit at £22.8m.

This FRS 102 valuation is in stark contrast with the last formal actuarial valuation as at 31 March 2020, which valued Scottish Autism's share of the scheme's assets at £56.0m and liabilities at £52.6m, giving a surplus of £3.4m and a funding level of 106%. The huge negative swing in the FRS 102 valuation far outweighs the year's Income and Expenditure position noted above, and leads to a negative net asset position at 31 March 2021. It should be noted, as stated in note 12, that it is the 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. 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).

Other balance sheet highlights

There was a 8.6% decrease in the book value of fixed assets in the year, with a low level of additions (£0.1m, note 12) compared to the high investment in systems and premises over the last three years. This lower level of capital investment, alongside a £1.7m cash inflow from operating activities, and a generous agreement by RBS to suspend loan repayments for the financial year, contributed to a £1.4m increase in cash balances. The Directors also made a further £250k allocation to the investment portfolio, enabling a better balancing of the funds held. Debtor balances increased by £70k overall, net of a £0.2m bad debt provision, as local authorities and other customers continue to struggle with the additional complexities and operational challenges brought about by the pandemic.

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 a strong underlying operating position and positive cash flow from operating

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activities in 2020/21. The Directors have reviewed in detail the assumptions underlying a five-year financial plan which complemented the 2021/22 budget-setting process, and looks at detailed growth assumptions, the longer-term impacts of the changes to pension provision, the implementation of new salary structures, and the other elements of the financial strategy.

Very few organisations' financial strategies and plans will have been untouched by the emergence of the COVID-19 pandemic in the spring of 2020, and concerns about its short- and longer-term financial implications, and Scottish Autism is no exception. We have regularly updated and reviewed a dynamic, scenario-based 12-month cashflow forecast, which shows the continuation of a sufficiently strong cash position, underpinned by the in principle agreement of an extended overdraft and loan facility, should we require it. 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.

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.

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 decreasing from £3.7m in surplus at 31 March 2020 to a net £9.4m deficit at 31 March 2021. 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 fixed assets) total £6.4m, which equates to 2.6 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, and the Balmyre Resource Centre and Founders House in Alloa, 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

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 have opted to invest a total of £0.75m 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). As at 31st March 2021 the market value of these investments was £1.15m.

PLANS FOR THE FUTURE

The Strategic Plan was reviewed in 2020 during the heart of the pandemic through the leadership of our voluntary Board members and Senior Leadership Team and engagement with our staff teams. We considered

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the challenges we face as a charity providing services and championing the voices of autistic people; challenges around funding, recruiting staff and political change.

It was not possible to review our Strategic Plan without acknowledging and addressing the impact of COVID-19 and, in particular, a level of uncertainty that no one has faced before. The impact has been far reaching; on our services and autistic people, on our staff and Scottish Autism as an organisation and on what the world might look like for all of us as we come out of the crisis into recovery. That said we are determined to shape our future in what will be a new world rather than simply react to what develops.

The pandemic presented many challenges. It is too early to say whether austerity in the traditional sense is coming and what impact it might have. Whilst we achieved anticipated growth during 2020/21 there is uncertainty about resources to support anything other than crisis invoked support going forward in spite of many providers evidencing the value and positive impact of preventative support during the pandemic.

We are confident that our Strategic Plan is realistic, although it will require imagination, innovation and collaboration for us to succeed. To help us further develop our strategy going forward we have embarked on a programme to review our governance to ensure that it is inclusive of the autistic people we support and wider autistic communities. A consortium of autistic led organisations are carrying out this review. We anticipate that over the next few years there may be a substantial change in our operating environment and we will need to be agile so we can respond in order that we achieve the best outcomes for Scottish Autism and those we support. As such the Board has committed to annual reviews and updates of the Strategic and Financial Plans.

Our 2020 to 2025 Strategic Objectives and Priorities are as follows:

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
To assert Scottish Autism as the definitive autism organisation in Scotland	• Achieve external validation of work with our people
	• 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

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

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

Knowing where we want to go is only part of the story so we have set out the following Outcomes we expect to see. We have also developed new Key Performance Indicators.

KPI	Target	Frequency of Reporting
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%	Quarterly
New/different services for different/new service user segment (commissioned, non-commissioned and commercial services)	5 new services per annum	Annually
Income growth	5.8%	Quarterly
Proportion of non-commissioned services fully funded (grants)/fundable from our own cash (surpluses)	100%	Quarterly
Generate an increase in cash	£1.4m	Quarterly
Objective	To enable sustainable societal change by campaigning and influencing government and decision makers	
Outcome	Autistic people are met with greater acceptance in their communities and society	
Sustainable change showing autistic people feel more accepted as a result of our campaigning	One story	Bi-annually
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 people who think they are well led	75%	Annually
Examples of how our people have informed what we do	5 clear examples of how our people have informed/influenced an organisational change.	Annually
% of people with active learning plan	80%	Quarterly
% complaints dealt within timescales.	100% complaints dealt with within policy timescales	Quarterly
% improvement across all measures of views of the people we support in 2 yearly survey	10%	2 yearly from 2021
Care Inspection grades	100% at 4.8 or above	Annually
Objective	To enhance our reputation as a leading employer within the sector	
Outcome	People choose to work with us and stay with us	

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

Number of FTEs	None	Quarterly
Days lost due to sickness absence	Target will be agreed 2021-22 post most acute COVID-19 disruption	Quarterly
Formal grievances that progress to formal meeting	<2%	Annually
Increase staff engagement with surveys	65% by April 2021	Annually
% of leavers moving to casual	None	Quarterly
% Turnover of contracted employees (all)	<22.5%	Quarterly
Stability of workforce	<12 months' service at or below 20% 1-3 years' service at or below 30% + 3 years' service at or above 50%	Quarterly
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	Annually
% of our people knowing and upholding our values	80%	Bi-annually
Increase in brand awareness	3%	Every 2 years
Increase in social media presence	10% year on year	Quarterly
Growth in media coverage	3 mentions per quarter	Quarterly
% stakeholder awareness of what we 'do'	Increase year on year	Annually
Number of high risks without mitigation/prevention strategy	None	Quarterly

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
Further waves of COVID-19	Potential serious and life threatening health implications for supported people and service staff. Localised service closures, Financial Loss.	Follow Scot Gov/UK Gov public health advice. Implement corporate and localised Business Continuity Plans/risk assessments. Regular Crisis Management Team meetings. Staff well-being plans in place. Cash forecasting in place and RBS facility in place as a back-stop
Little growth or a reduction in services that is not offset by growth	Reduction or no growth in services leading to stagnation and lower reputation profile.	Relationship building with commissioners, Scottish Government and others. Profile building with companies for commercial services. Researching need amongst autistic people
Commercialisation capability Income generation strategy	Poor income generation performance (non-commissioned and commercial services)	Training and consultancy and APIP programme being prepared for 'virtual' delivery
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 and Benefits review
Loss of staff motivation/	Service quality affected	Robust staff engagement in place

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

engagement including change fatigue		
Changing commissioning priorities - reduction in commissioner resources	Income reduced	Pay structure review and efficiencies from digitalisation programme
Financial control and financial planning, eg, pension costs	Cash reserves depleted	Financial plan in place and reviewed and stress tested

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.

SCOTTISH AUTISM DIRECTORS' REPORT Year ended 31 March 2021

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

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. A Board Strategy Event was held 28th July 2020.

The Board member reviews took place during the year.

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 newly formed 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 continues to do so. Meetings were virtual and in accordance with the Articles of Association.

A Crisis Management Team was established in April 2020 to manage Scottish Autism through the pandemic. It met weekly for the first two months and thereafter less frequently as the pandemic progressed and the initial crisis passed. Two Board members were members of the Crisis Management Team along with senior staff and the COVID-19 Risk Register and the minutes of the meetings were circulated to the whole Board.

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.

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

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.

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

PRESIDENT	The Right Honourable The Countess of Rosebery	
CHAIR	Paul Prescott	(retired 10 th November 2020)
	Peigi Macarthur	(appointed Chair 10 th November 2020)
VICE CHAIR	Alison Leask	(stood down 10 th November 2020)
	Margaret Mary Rafferty	(appointed 10 th November 2020)
BOARD OF DIRECTORS	Paul Prescott (Chair)	(retired 10 th November 2020)
	Peigi Macarthur (Chair)	
	Margaret Mary Rafferty (Vice Chair)	
	Paul Nelson (Treasurer)	
	Alison Leask	(retiring 14 th December 2021)
	Fiona Clarke	
	Dianne Dixon	
	Andrew Lester	(resigned 15 th June 2020)
	Andrew McKechnie	(resigned 16 th November 2021)
	Keith Wallace	
	Jacqueline Conway	(appointed 8 th December 2020)
SENIOR LEADERSHIP TEAM	Joanna McCreadie	(appointed 25 th May 2021, resigned 14 th July 2021)
	Christopher Harte	(appointed 25 th May 2021)
	Christopher Thomson	(appointed 25 th May 2021)
Chief Executive	Dorry McLaughlin	
	Deputy Chief Executive	Charlene Tail
	Director of Autism Services	Jackie Latto
	Director of Finance & Corporate Affairs	Simon Hunt
	Director of People & Culture	Katherine Wainwright (appointed 22 nd June 2020)
AUDITOR	Azets Audit Services Limited Exchange Place 3 Semple Street Edinburgh EH3 8BL	
SOLICITORS	Lindsays WS Solicitors 19A Canning Street Edinburgh, EH3 8HE	
BANKERS	The Royal Bank of Scotland Beancross Road Grangemouth, FK3 8WH	
PRINCIPAL & REGISTERED OFFICE	Hilton House Alloa Business Park Whins Road Alloa FK10 3SA	
CHARITY REGISTERED IN SCOTLAND:	SC009068	
COMPANY NUMBER:	SC081123	

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2021**

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.

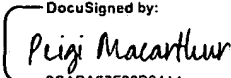
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination may differ from legislation in other jurisdictions.

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 the 16 December 2021.

Signed on behalf of the Directors by

DocuSigned by:

8CABAF7F90D64A1

Peigi Macarthur
Chair

Date 16-Dec-2021 | 12:42 PM GMT

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 2021

Opinion

We have audited the financial statements of Scottish Autism (the charitable company) for the year ended 31 March 2021 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 2021 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 2021

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 17, 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 2021

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.

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 Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity 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 entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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.

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
Year ended 31 March 2021

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's directors, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's directors, as a body, those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members, as a body, and the charitable company's directors, as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Allison Gibson, Senior Statutory Auditor
Azets Audit Services
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Exchange Place 3
Seemple Street
Edinburgh
EH3 8BL

16 December
..... 2021

SCOTTISH AUTISM
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
Year ended 31 March 2021

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Notes						
Income and endowments from:						
Donations and legacies						
		152,086	-	327,812	479,898	232,624
Other trading activities						
		70,612	-	4,555	75,167	198,014
Charitable activities						
	5	29,806,814	-	479,781	30,286,595	29,281,024
Investments						
		935	-	-	935	11,498
Other Income						
		249,408	-	900	250,308	16,796
Total income						
		<u>30,279,855</u>	<u>-</u>	<u>813,048</u>	<u>31,092,903</u>	<u>29,739,956</u>
Expenditure on:						
Charitable activities						
	6	29,254,751	-	704,933	29,959,684	31,487,960
Raising funds						
	7	153,876	-	-	153,876	275,689
Total						
		<u>29,408,627</u>	<u>-</u>	<u>704,933</u>	<u>30,113,560</u>	<u>31,763,649</u>
Net gain on investments	13	<u>320,318</u>	<u>-</u>	<u>-</u>	<u>320,318</u>	<u>30,111</u>
Net income/(expenditure)						
	11	<u>1,191,546</u>	<u>-</u>	<u>108,115</u>	<u>1,299,661</u>	<u>(1,993,582)</u>
Transfers between funds						
	19	797,921	(776,555)	(21,366)	-	-
Other recognised (losses)/gains:						
	24	(14,315,000)	-	-	(14,315,000)	7,214,000
Net movement in funds						
		<u>(12,325,533)</u>	<u>(776,555)</u>	<u>86,749</u>	<u>(13,015,339)</u>	<u>5,220,418</u>
Reconciliation of funds:						
	19	(3,752,135)	7,469,323	429,206	4,146,394	(1,074,024)
Total funds carried forward						
	19	<u>(16,077,668)</u>	<u>6,692,768</u>	<u>515,955</u>	<u>(8,868,945)</u>	<u>4,146,394</u>

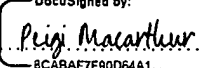
The notes on pages 25 to 46 form part of these financial statements.

SCOTTISH AUTISM BALANCE SHEET

As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible fixed assets	12	7,065,679	7,734,070
Investments	13	1,154,639	584,321
<i>Total fixed assets</i>		<u>8,220,318</u>	<u>8,318,391</u>
Current assets			
Debtors	14	3,748,944	3,678,642
Cash at bank and in hand		4,086,042	2,691,158
<i>Total current assets</i>		<u>7,834,986</u>	<u>6,369,800</u>
Liabilities:			
Creditors: amounts falling due within one year	15	(1,201,267)	(1,729,257)
<i>Net current assets</i>		<u>6,633,719</u>	<u>4,640,543</u>
<i>Total assets less current liabilities</i>		<u>14,854,037</u>	<u>12,958,934</u>
Creditors: amounts falling due after more than one year	16	(330,900)	(264,747)
Provision for liabilities	17	(569,082)	(591,793)
Net assets excluding pension deficit		<u>13,954,055</u>	<u>12,102,394</u>
Defined benefit pension scheme liability	24	(22,823,000)	(7,956,000)
Total net (liabilities)/assets		<u>(8,868,945)</u>	<u>4,146,394</u>
The funds of the charity:			
Unrestricted funds			
Designated and general funds	19	13,438,100	11,673,188
Pension scheme deficit	19	(22,823,000)	(7,956,000)
<i>Total unrestricted funds</i>		<u>(9,384,900)</u>	<u>3,717,188</u>
Restricted funds	19	515,955	429,206
Total charity funds		<u>(8,868,945)</u>	<u>4,146,394</u>

The financial statements were approved by the Board of Directors on 16th December 2021, and signed on its behalf by:

DocuSigned by:
 Peigi Macarthur, Chair
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The notes on pages 25 to 46 form part of these financial statements.

SCOTTISH AUTISM
STATEMENT OF CASH FLOWS
Year ended 31 March 2021

		2021	2020
	Note	£	£
Cash flows from operating activities:			
<i>Net cash generated by/(used in) operating activities</i>	23a	1,790,415	(293,701)
Cash flows from investing activities:			
Interest received		935	11,498
Interest paid		(5,046)	(8,945)
Payments to acquire tangible fixed assets		(131,142)	(822,740)
Payments to acquire investments		(250,000)	-
		<hr/>	<hr/>
<i>Net cash used in investing activities</i>		(385,253)	(820,187)
Cash flows from financing activities:			
Repayments of borrowing		(10,278)	(118,345)
		<hr/>	<hr/>
<i>Net cash used in financing activities</i>		(10,278)	(118,345)
Change in cash and cash equivalents in the reporting period		1,394,884	(1,232,233)
Cash and cash equivalents at the beginning of the reporting period		2,691,158	3,923,391
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	23b	4,086,042	2,691,158
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 25 to 46 form part of these financial statements.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

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 16 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 2021

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 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 2021

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.

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 2021

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.

n) 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.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

o) 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 2021

4. Comparative Statement of Financial Activities for the year ended 31 March 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Income and endowments from:				
<i>Donations and legacies</i>				
Donations, grants and trusts	82,015	-	150,609	232,624
<i>Other trading activities</i>				
Fundraising activities	162,866	-	35,148	198,014
<i>Charitable activities</i>				
Fees, trusts & grants	29,199,124	-	81,900	29,281,024
<i>Investments</i>				
Investment income	11,498	-	-	11,498
<i>Other Income</i>	16,796	-	-	16,796
Total income	<u>29,472,299</u>	<u>-</u>	<u>267,657</u>	<u>29,739,956</u>
Expenditure on:				
<i>Charitable activities</i>	31,153,723	-	334,237	31,487,960
<i>Raising funds</i>				
Costs of generating voluntary income & fundraising activities	275,689	-	-	275,689
Total	<u>31,429,412</u>	<u>-</u>	<u>334,237</u>	<u>31,763,649</u>
Net gain on investments	30,111	-	-	30,111
Net expenditure	<u>(1,927,002)</u>	<u>-</u>	<u>(66,580)</u>	<u>(1,993,582)</u>
Transfers between funds	(450,679)	450,679	-	-
<i>Other recognised gains:</i>				
Actuarial gains on defined benefit pension scheme	7,214,000	-	-	7,214,000
Net movement in funds	<u><u>4,836,319</u></u>	<u><u>450,679</u></u>	<u><u>(66,580)</u></u>	<u><u>5,220,418</u></u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

5. Incoming resources from charitable activities

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
	<u>29,806,814</u>	<u>479,781</u>	<u>30,286,595</u>
2020	Unrestricted Funds	Restricted Funds	2020 Total
	£	£	£
Fees			
Educational & care services	28,953,440	-	28,953,440
Training & advisory	245,684	-	245,684
Grants & trusts			
Other government grants	-	81,900	81,900
	<u>29,199,124</u>	<u>81,900</u>	<u>29,281,024</u>

6. Charitable activity expenditure

2021	Note	Care and education	Training and advisory	2021 Total
		£	£	£
Salaries and other staff costs		23,486,529	684,084	24,170,613
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		1,098,009	25,938	1,123,947
Governance costs	8	47,001	-	47,001
Support costs	9	2,055,145	63,337	2,118,482
		<u>29,098,373</u>	<u>861,311</u>	<u>29,959,684</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

6. Charitable activity expenditure (continued)

2020	Note	Care and education £	Training and advisory £	2020 Total £
		<i>Reclassified</i>		
Salaries and other staff costs		24,473,437	992,230	25,465,667
Property and maintenance costs		1,267,583	33,385	1,300,868
Motor and other travel expenses		338,615	42,369	380,984
Supplies and services		1,073,816	94,678	1,168,494
Administration, bank interest and charges and other finance costs		918,302	18,945	937,247
Governance costs	8	33,110	-	33,110
Support costs	9	2,123,701	77,789	2,201,490
		<u>30,228,564</u>	<u>1,259,396</u>	<u>31,487,960</u>

7. Raising funds expenditure

	2021 £	2020 £
Salaries and other staff costs	117,670	195,447
Property and maintenance costs	7,536	8,969
Motor and other travel expenses	266	4,933
Supplies and services	10,662	40,158
Administration, bank interest and charges and other finance costs	6,137	5,497
Support costs (note 9)	11,605	20,685
	<u>153,876</u>	<u>275,689</u>

8. Governance costs by activity

	2021 Care and education £	2020 Care and education £
Indemnity insurance	3,021	4,733
Audit, accountancy and professional fees	40,368	23,473
Support costs (note 9)	3,322	2,484
Motor and other travel expenses	280	2,407
Administration, bank interest and charges	10	13
	<u>47,001</u>	<u>33,110</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. £436 (2020: £798) were paid to three (2020: three) of the Directors under the category of motor and other travel expenses.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

9. Support costs by activity

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>

2020	Raising Funds	Care and education	Training and advisory	Governance costs	2020 Total
	£	£	£	£	£
Salaries and other staff costs	15,854	1,433,875	65,494	-	1,515,223
Property maintenance	728	78,898	2,089	384	82,099
Motor and other travel	400	75,809	3,437	195	79,841
Suppliers and services	3,257	484,015	6,216	1,904	495,392
Administration, bank interest and charges	446	51,104	553	1	52,104
	<u>20,685</u>	<u>2,123,701</u>	<u>77,789</u>	<u>2,484</u>	<u>2,224,659</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

10. Staff costs

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>
2020	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£
Wages and salaries	20,778,369	152,399	20,930,768
Social security costs	1,567,896	10,270	1,578,166
Defined benefit pension costs	4,256,123	27,828	4,283,951
Defined contribution pension costs	231,044	-	231,044
	<u>26,833,432</u>	<u>190,497</u>	<u>27,023,929</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 £25,867,868 (2020: £27,176,337) representing "Salaries & other staff costs".

Defined benefit pension costs include costs in relation to the defined benefit pension scheme of £365,000 (2020: £1,777,000) per note 24.

There were termination payments in the year totalling £246,273 (2020: £63,402). There were no termination payments unsettled at the balance sheet date (2020: £Nil).

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

	2021 No	2020 No
Care	735	726
Teaching	9	6
Administration	70	75
Ancillary	10	14
	<u>824</u>	<u>821</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 2021

10. Staff costs (continued)

The key management personnel of the company comprise the senior leadership team as disclosed on page 16. The employee benefits for key management totalled £532,332 (2020: £526,832).

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

	2021	2020
	No	No
£60,000 to £69,999	-	-
£70,000 to £79,999	1	3
£80,000 to £89,999	2	-
£100,000 to £109,999	1	1

Three of the above employees (2020: three) have retirement benefits accruing to them under defined benefit pension schemes, while one (2020: one) has benefits accruing under a defined contribution pension scheme.

11. Net income/(expenditure)

	2021	2020
	Total	Total
	£	£
This is stated after charging:		
Auditor's remuneration - audit services	19,200	17,875
Depreciation of owned assets	692,991	492,665
Operating lease rentals - other	180,127	205,156
- property	500,651	533,327
	<u> </u>	<u> </u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

12. Tangible fixed assets

	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2020	8,939,843	657,837	2,963,418	12,561,098
Transfers	82,798	(82,798)	-	-
Additions	-	-	131,142	131,142
Disposals	-	-	(992,117)	(992,117)
At 31 March 2021	<u>9,022,641</u>	<u>575,039</u>	<u>2,102,443</u>	<u>11,700,123</u>
Depreciation				
At 1 April 2020	3,234,802	326,121	1,266,105	4,827,028
Transfers	51,948	(51,948)	-	-
Charge for the year	338,348	42,373	312,270	692,991
Disposals	-	-	(885,575)	(885,575)
At 31 March 2021	<u>3,625,098</u>	<u>316,546</u>	<u>692,800</u>	<u>4,634,444</u>
Net book value				
At 31 March 2021	<u>5,397,543</u>	<u>258,493</u>	<u>1,409,643</u>	<u>7,065,679</u>
At 31 March 2020	<u>5,705,041</u>	<u>331,716</u>	<u>1,697,313</u>	<u>7,734,070</u>

In the opinion of the Directors, the market value of the heritable land & buildings is in excess of the book value above.

13. Investments

	2021 £	2020 £
Market value at 1 April	584,321	554,210
Additions	250,000	-
Net gain on revaluation	320,318	30,111
Market value at 31 March	<u>1,154,639</u>	<u>584,321</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

14. Debtors

	2021	2020
	£	£
Trade debtors	3,027,561	3,224,447
Sundry debtors	88,475	294,316
Prepayments and accrued income	632,908	159,879
	<u>3,748,944</u>	<u>3,678,642</u>

15. Creditors falling due within one year

	2021	2020
	£	£
Current instalments due on bank loans (see note 16)	42,011	118,442
Trade creditors	123,720	249,167
Accruals and sundry creditors	532,018	973,685
Social security costs and other taxes	389,250	396,061
Deferred income	114,268	(8,098)
	<u>1,201,267</u>	<u>1,729,257</u>

Deferred income

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

	2021	2020
	£	£
Balance at 1 April	(8,098)	1,332
Amounts released in year	-	(9,430)
Income deferred in year	122,366	-
Balance at 31 March	<u>114,268</u>	<u>(8,098)</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

16. Creditors falling due after more than one year

	2021 £	2020 £
Bank loans: Amounts repayable by instalments:		
In one year or less	42,011	118,442
Between one and two years	42,011	118,442
Between two and five years	126,033	146,305
After five years	162,856	-
	<u>372,911</u>	<u>383,189</u>
Included in creditors:		
Amounts falling due within one year	(42,011)	(118,442)
	<u>330,900</u>	<u>264,747</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.

	2021 £	2020 £
At 1 April	383,189	501,534
Repayment of loans	(10,278)	(118,345)
At 31 March	<u>372,911</u>	<u>383,189</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

	2021 £	2020 £
Dilapidations provision		
Balance at 1 April	591,793	583,136
Movement in year	(22,711)	8,657
As at 31 March	<u>569,082</u>	<u>591,793</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 2021

19. Funds

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)

2020	Movement in resources					Balance 31 March 2020 £
	Balance 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	
Restricted funds						
Special projects funds	495,786	267,657	(334,237)	-	-	429,206
Unrestricted Funds						
General	4,459,546	29,472,299	(29,307,412)	(450,679)	30,111	4,203,865
Designated Assets Fund	7,018,644	-	-	450,679	-	7,469,323
	11,478,190	29,472,299	(29,307,412)	-	30,111	11,673,188
Pension deficit	(13,048,000)	-	(2,122,000)	-	7,214,000	(7,956,000)
Total Unrestricted Funds	(1,569,810)	29,472,299	(31,429,412)	-	7,244,111	3,717,188
Total funds	(1,074,024)	29,739,956	(31,763,649)	-	7,244,111	4,146,394

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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 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

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)

2020	Tangible fixed assets £	Investments £	Net current assets £	Creditors: more than one year £	Provisions £	Total £
Restricted funds:						
Special Projects Funds	-	-	429,206	-	-	429,206
Unrestricted Funds:						
Designated Assets Fund	7,734,070	-	-	(264,747)	-	7,469,323
General Fund	-	584,321	4,211,337	-	(591,793)	4,203,865
Pension Deficit	-	-	-	-	(7,956,000)	(7,956,000)
Total Unrestricted Funds	7,734,070	584,321	4,211,337	(264,747)	(8,547,793)	3,717,188
Total Funds	7,734,070	584,321	4,640,543	(264,747)	(8,547,793)	4,146,394

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

21. Financial assets and liabilities

	2021	2020
	£	£
Financial assets at fair value	1,154,639	584,321

Financial assets at fair value comprise investments.

22. Commitments under operating leases

At 31 March 2021, the company had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
	2021	2020	2021	2020
	£	£	£	£
Operating leases which expire:				
Within one year	473,837	169,482	119,542	99,933
Within two to five years	693,196	339,540	172,127	100,200
In over five years	34,560	946,760	-	-
	<u>1,201,593</u>	<u>1,455,782</u>	<u>291,669</u>	<u>200,133</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

23. Cash flow notes

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

	2021	2020
	£	£
Surplus/(deficit) before other recognised gains and losses	1,299,661	(1,993,582)
Interest received	(935)	(11,498)
Interest paid	5,046	8,945
FRS 102 - net pension contribution adjustment	365,000	1,777,000
FRS 102 - net interest cost adjustment	187,000	345,000
Depreciation	692,991	492,665
Loss on disposal of tangible fixed assets	106,542	-
Increase in debtors	(70,302)	(1,170,246)
(Decrease)/increase in creditors	(474,270)	288,126
Gain on investments	(320,318)	(30,111)
Net cash generated by/(used in) operating activities	<u>1,790,415</u>	<u>(293,701)</u>

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

	2021	2020	Change in year
	£	£	£
Cash at bank and in hand	<u>4,086,042</u>	<u>2,691,158</u>	<u>1,394,884</u>

(c) Analysis of changes in financing during the year

	Loans
	£
Balance at 1 April 2020	383,189
Cash outflow from financing	(10,278)
Balance at 31 March 2021	<u>372,911</u>

(d) Analysis of changes in financing during the year

	1 April 2020	Cash flows	Other changes	31 March 2021
Cash at bank and in hand	2,691,158	1,394,884	-	4,086,042
Debt due after one year	(264,747)	-	66,153	(330,900)
Debt due within one year	(118,442)	10,278	(66,153)	(42,011)
	<u>2,307,969</u>	<u>1,405,162</u>	<u>-</u>	<u>3,713,131</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

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 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 £63,876 (2020: £48,863).

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 £287,745 (2020: £231,044).

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 £2,428,309 (2020: £2,411,530), 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 2022 will be approximately £2,728,000.

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:

	2021	2020
	%	%
Pension Increase Rate	2.8	1.8
Salary Increase Rate	2.0	1.7
Discount Rate	2.05	2.3

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 2021

24. Pension schemes (continued)

On this basis, the calculated notional funding position in respect of the organisation's share of the Scheme at 31 March 2021 and at previous year ends where available, was as follows:

	2021	2020
	£000	£000
Fair value of employer assets	70,907	57,681
Present value of defined benefit obligation	(93,730)	(65,637)
Deficit	<u>(22,823)</u>	<u>(7,956)</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.

	2021	2020
	£000	£000
Fair value of employer assets	70,907	57,681
Present value of funded liabilities	(93,558)	(65,475)
Net (Under) / Overfunding in funded plans	<u>(22,651)</u>	<u>(7,794)</u>
Present value of unfunded liabilities	(172)	(162)
Net liability	<u>(22,823)</u>	<u>(7,956)</u>

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

	2021	2020
	£000	£000
Operating charge:		
Current service cost	(2,911)	(3,999)
Past service costs	(39)	(263)
Losses on curtailments	-	-
Contributions by employer	2,585	2,485
Net debit to expenditure	<u>(365)</u>	<u>(1,777)</u>
Other finance income		
Expected return on pension scheme assets	1,350	1,513
Interest on pension scheme liabilities	(1,537)	(1,858)
Net cost	<u>(187)</u>	<u>(345)</u>
Total net operating adjustment per statement of financial activities	<u><u>(552)</u></u>	<u><u>(2,122)</u></u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

24. Pension schemes (continued)

Movement in balance sheet liability during the year:

	2021	2020
	£000	£000
Deficit in Scheme at 1 April	(7,956)	(13,048)
Movement in year:		
Current service cost	(2,911)	(3,999)
Past service cost	(39)	(263)
Interest cost	(187)	(345)
Statement of Financial Activities charge	(3,137)	(4,607)
Contributions	2,585	2,485
Losses on curtailments and settlements	-	-
Actuarial (losses)/gains	(14,315)	7,214
Deficit in Scheme at 31 March	(22,823)	(7,956)

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 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%.

Assets

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

Asset category	Year ended 31 March 2021	Year ended 31 March 2020
Equities	64%	58%
Bonds	28%	30%
Property	5%	6%
Cash	3%	6%

Projected pension expense for the year to 31 March 2022

Analysis of projected amount to be charged to operating profit for the year to 31 March 2022

	£000
Projected current service cost	(4,890)
Interest on obligation	(1,967)
Interest income on plan assets	1,477
Past service cost	-
Losses / (gains) on curtailments and settlements	-
Total	(5,380)

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021**

25. Events after the reporting period

On 9 November 2021 the sale was completed of the freehold property 25 Alexandra Drive, which was surplus to operational requirements, for a gross consideration of £180,000. The gain on disposal was approximately £82,000.