

THE NATIONAL AUTISTIC SOCIETY

England & Wales · Charity number 269425

Details

Other names	NATIONAL AUTISTIC SOCIETY, NATIONAL SOCIETY FOR AUTISTIC CHILDREN, ACTION FOR AUTISM, AUTISM UK
Status	Registered
Legal form	Charitable company
Company number	01205298
Registered	1975-08-15
Register	View on the Charity Commission register

Contact

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Activities

Objects: 5 (1) The Objects are the development, delivery and promotion of the education, health, welfare, care and support of autistic people and of people with related conditions ("autistic people").

Activities: Campaigning and lobbying.Raising Awareness.Day and residential schools with outreach.Registered adult care homes, plus supported living.A diagnosis and assessment centre, and diagnostic training.Resource Centres.Family support.Social groups.Early intervention and post diagnosis support.Helpline.Education Rights and Welfare Rights services.Supported Employment.Information.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,017,000	£97,555,000	£34,972,000	2265
2024-03-31	£95,410,000	£96,162,000	£29,556,000	2374
2023-03-31	£99,142,000	£123,043,000	£29,038,000	2469
2022-03-31	£95,633,000	£94,834,000	£41,412,000	2527
2021-03-31	£95,457,000	£93,531,000	£36,105,000	2706

Trustees

Name	Role	Appointed
Dr Stephen John Ladyman	Chair	2021-11-27
Andrew Mark Warren		2026-03-11
Charlotte Lucy Walker		2026-03-11
Guy Van Dichele		2026-05-13
Hooman Eskisi Wordsworth		2022-10-14
James Roach		2026-03-11
John Hilton Roscoe		2022-10-14
Kerrie Ann Nash		2025-06-10
Marc Theo Hommel		2025-06-10
Olga Frances Clayton		2021-11-27
Pamela Marie Marsden		2023-07-19
Sian Angharad Jackson		2025-06-10
Simon John Duffy Thompson		2026-03-11
Tracey Ann Bowen-Lowe		2025-06-10

THE NATIONAL AUTISTIC SOCIETY

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Accounts

National Autistic Society

Annual report 2024-2025

Creating a society that works for autistic people

NATIONAL AUTISTIC SOCIETY YEAR ENDED 31 MARCH 2025

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Our impact in 2024-25

The role of the National Autistic Society is to:

1. Support all autistic individuals and their families to live a fulfilled life on their terms.

Through expert advice and guidance, we reached over 1.3 million people, providing essential support to autistic people and their families when it mattered most.

Our adult services made a real difference to over 400 autistic people, helping them build a better quality of life through our specialist person-centred residential services and centres across the UK.

Our Online Community provided a safe space for 869,000 autistic people and their families to share experiences and be heard.

Our Diagnostic and Assessment Service assessed 220 people and provided advice on the diagnosis process to over 5,000 people.

In Scotland, our Growing Up, Embrace Autism, Moving Forward and other support programmes helped 601 autistic people.

In Wales, 400 autistic people benefited from our peer support groups, having the opportunity to meet others in a safe environment where they can be themselves.

In Northern Ireland, we supported 966 people from our Belfast Centre with a mix of daytime activities, family support and a lending library.

In England, 706 parents were supported by our Parent to Parent Service, enabling them to talk to other parents who understand.

2. Influence and collaborate with others to improve standards and adjustments.

Almost 500 autistic children received specialist education in our schools and Cullum Centres – with spaces built around their needs and potential.

We delivered vital autism training to 15,500+ professionals and partnered with 674 organisations, creating ripple effects of awareness and empathy across services.

91,000 education professionals were trained by the Autism Education Trust to be better equipped to support autistic students – making classrooms more inclusive nationwide. Over 100 organisations earned our Autism Accreditation Award, raising the standard of care and understanding across the UK.

3. Transform society by building understanding, acceptance and respect for all autistic people.

8,238 autistic people and families told us what they want the public to know about autism, laying the foundations for our *It's How You Show Up* public awareness campaign.

Over 3,000 passionate campaigners emailed their MPs after our *Constant fight* report – demanding change and opening the doors to political conversations that matter.

Together, we changed the law. After years of tireless campaigning, the *Mental Health Bill* passed through the House of Lords, protecting autistic people from being detained simply because of their diagnosis.

Our Young Ambassadors used artwork and poetry to campaign on health inequalities, inspiring 2,460 campaigners to sign their letter to Wes Streeting.

We challenged 14 media outlets for poor coverage or misinformation about autism.

Over 90,000 supporters engaged with our social media posts that focused on fighting for autistic people's rights.

Introduction from our Chief Executive and Chair of the Board of Trustees

It has been another crucial year in our fight to create a society that works for autistic people and their families. We are immensely proud to reflect on the success and impact we have had in the second year of our Vision to Reality strategy.

Despite progress, this has been a challenging year for autistic people. An increase in negative media coverage has led to the spread of harmful misinformation in public conversations about autism. We will challenge these narratives wherever we see them.

As the Government reforms several important routes to support, we are campaigning hard to improve a failing special educational needs (SEND) system, and safeguard vital benefits for those who rely on them to live happy, comfortable and empowered lives. Our Policy and Campaigns teams will keep fighting for the rights of autistic people; work that is more critical now than ever.

Despite economic pressures and a difficult year for the charity sector, we have seen extraordinary support from our community. Thanks to the unwavering commitment of our dedicated supporters, we have raised millions of pounds so we can continue to fight for autistic people and their families - an incredible achievement that comes at a time when it is needed most. We're also extremely grateful to have secured funding to begin the build of a new state-of-the-art Autism Centre in Randalstown, Northern Ireland, and proud to have supported over 1.3 million people with our flagship advice and guidance services. The generosity of our supporters enables us to make our Vision to Reality strategy possible. Thank you for your support.

We ended our year putting the final touches to our archive; an important part of our heritage. Through funding from the National Lottery Heritage Fund 2023, 'In our Words' is now available on our website. We do hope you'll join us on reflecting on the pivotal milestones in history that brought our charity and society to where we are today.

There is much work still to be done, and as we look forward to the year ahead, we are grateful and honoured to have you on this journey with us; to create a society that truly works for autistic people.

Caroline Stevens
Chief Executive

Dr Stephen Ladyman
Chair of the Board of Trustees

Strategic report

Part one: Our achievements in 2024-25

Support

We believe the role of the National Autistic Society is to support all autistic individuals and their families to live a fulfilled life on their terms.

Throughout the year, our adult services, website, diagnosis service and local branches and groups continued to provide life-changing support for autistic people and their families. Here are just a few of the highlights.

Transforming lives through our adult services

Our adult services made a real difference to over 400 autistic people, helping them build a better quality of life through our specialist person-centred residential services and centres across the UK.

Kingsley House in Bideford underwent significant refurbishment after substantial investment from the charity. As a result, this enabled two people to move there from Somerset Court. All 12 individuals who live at Kingsley House now have bespoke, person-centred environments to live in that meet their holistic needs.

A number of other properties across adult services have received investment, with the aim of ensuring that the people we support have homes that are safe, comfortable and tailored to meet their individual needs, promoting independence, dignity and a better quality of life.

New diagnosis and employment information hubs

In 2024-25, we launched two new hubs of autism information on our website, focusing on diagnosis and employment. We followed our robust content process to ensure autistic people, families and supporters have access to the most accurate and up-to-date information from research, professional practice and lived experience.

Our new diagnosis hub launched in July 2024 and included 13 new webpages and practical resources such as template letters. One month after launch, the hub saw a 45% increase in views and a 36% increase in users. Visitors reported greater satisfaction with the quality, accuracy and range of information.

- "Your website is absolutely amazing and has so much information and knowledge which has helped me tremendously, so thank you so much for this."
- "It's helpful to know this as my youngest daughter has been waiting for her autism assessment for two years. Every day is an emotional rollercoaster."

We launched our employment hub in January 2025. Users reported their plans to use the new content to support them in their existing role, support others in finding work and to discuss reasonable adjustments with their employer. The accompanying video: *A job that works for me: Lee, autistic Fire Safety Inspector* also received great feedback:

- “Thank you for sharing your story. My son is autistic, and you can be a good example to him to not quit on his dream of a firefighter career.”

Improving navigation on our advice and guidance webpages

Our advice and guidance webpages had 1,100,000 users in 2024-25. To improve navigation, we changed our landing page to provide a clear structure of topics, with our most visited sections at the top. We also started the development of a navigation tool that uses advanced web technology to help users find the most relevant content for them, which we hope to launch later in 2025.

Enhancing our Online Community

In 2024-25, our Online Community had 869,000 active users:

- “It’s great to have positive and life-affirming conversations. It’s also amazing that people are so open about their struggles as autistic people (and as human beings generally too of course!) and I want to thank everyone because you never know how much you’re helping people by simply sharing your stories.”
- “I don’t know where I would be without you all! This is the autism community! We should all be here to support each other.”

We migrated the Community to a new platform in October 2024 to increase our capabilities, and put significant work into ensuring compliance with the *Online Safety Act* to protect children and adults online.

Revamping our Autism Services Directory

Our revamped Autism Services Directory launched in December 2024, offering:

- improved user experience and design
- improved functionality for services, including self-service
- a new review and screening system for services
- new features such as the map of services to provide an enhanced user experience.

It had 228,600 users over the year.

Developing our one-to-one advice and guidance

While we are working on developing a new service that complements the navigation tool on our website, and provides help to those who need more support and/or reasonable adjustments, we responded to 1,717 advice and guidance enquiries.

Parents could speak to parent volunteers using our **Parent to Parent service**, which supported 706 parents in 2024-25. Volunteers offer a listening ear, empathy and an opportunity to discuss feelings and experiences:

- “Thank you for holding space with me. I truly came away from our conversation feeling empowered.”
- “It was lovely to speak to another mum who had been in the same position.”

The service and its volunteers were recognised by the Helplines Partnership, which awarded Volunteer of the Year 2024 to one of our longstanding volunteers.

Our **Autism Support Plus programme**, providing tailored support to families supported by partner organisations, delivered 272 advisory calls. The 2025 Charity Awards shortlisted the programme for a prestigious award in the Disability category.

Our **Autism Inpatient Mental Health Casework service** supported 80 new cases prior to closure in October 2024.

Supporting families via Autism Central

Autism Central is a peer education programme, commissioned by NHS England and run by a consortium of charities and hosted by the National Autistic Society. Launched in spring 2023, it aims to increase access to support, learning and resources for families, carers and personal assistants of autistic children and adults.

The programme delivered wide-reaching peer education and coaching throughout 2024-25:

- 237 peer educators employed
- 1,549 group sessions delivered
- 8,528 one-to-one coaching sessions provided
- over 5,700 families/carers registered on the website.
- “It’s been really helpful and reassuring to finally talk to someone who gets it.” Feedback from a parent

Building the capacity of our diagnostic service

We made substantial progress this year in increasing diagnostic and assessment capacity. There are now three independent service providers that have been closely vetted by us working in partnership with our service, and all are based outside London.

Over the year, the team delivered:

- 219 enhanced diagnostic assessment packages for children, young people and adults
- 77 referrals triaged through the Autism Support Plus* offer
- 54 clinical consultations under the Autism Support Plus* offer
- 44 post-diagnostic adult coaching sessions.

*Through this offer, employees of subscribing organisations have access to initial consultations and, where appropriate, full assessments funded by their employer.

A vibrant branch network offering local and online support

Our branch network continues to demonstrate remarkable strength and commitment, with 82 active branches supported by over 750 dedicated volunteers. These volunteers serve as the backbone of our organisation, consistently developing innovative and dynamic approaches to extend support services to underserved communities.

Four new branches are preparing to launch across England, Wales and Scotland. Furthermore, there is more collaboration between existing branches, with numerous partnerships forming between neighbouring locations to help us in our aim to reach the entire country.

Our online branches have experienced significant growth and engagement. Specialised digital communities, including our LGBTQ+ support group, book club, running club, and arts and crafts group, have established themselves as vibrant, active communities. These online branches have fostered meaningful connections with our traditional branch network, actively sharing their experiences and extending invitations to participate in cross-platform activities, thereby strengthening the overall cohesion of our community network.

A particular highlight this year was our North Northumberland Branch volunteers receiving the King's Award for Voluntary Service. This prestigious award is equivalent to an MBE and is the highest award given to local voluntary groups in the UK.



Wide-ranging family support at our Resource Centre

Across our Family Support Services in Croydon, Surrey, Tower Hamlets, Southwark and Lambeth, we:

- received 3,551 referrals
- provided 19,335 hours of support (including one-to-one and group-based support).

“Each session, I took home a valuable lesson that I was able to apply to my daily life, helping me better manage my child's behaviour, sensory needs, and transitions to new places. This has made things easier for both me and my family. I now feel more confident in my child and in myself. I've noticed that I experience less mum guilt and feel much more assured when handling situations at home and in public.”

Life-changing support in Northern Ireland

Our state-of-the-art Autism Centre in Belfast continued to be a lifeline to local families. Offering a mix of daytime activities, family support and a lending library, the centre supported 966 individuals.

This included James, who used our Afternoon Club:

“My son James has been attending the youth club at Carryduff for four years now. From the very first day, I have found the organisers and staff to be professional, caring, attentive and engaging, and James has always been happy and excited to go. There are so many places and situations that can be overwhelming, overstimulating and often frightening for an autistic child, which leads to a very isolated life. I couldn't be more grateful to Clair and all the staff at Carryduff for all the love, care, compassion and understanding they show James, he truly loves his time there. As his Mum, it's the best thing in the world to know that your child is safe, cared for and having fun in an environment tailored to meet his needs.” James' Mum

In our last annual report, we said that in 2024-25, we would train other organisations in our Skills for Life programme so that autistic young people across Northern Ireland have opportunities to develop skills for independence. Having consulted our young

person's steering group on the Skills for Life manual, we have instigated changes on their advice, and will be rolling out our training in 2025-26.

We also planned to expand the number of parent support branches in Northern Ireland. A branch officer has been recruited and will lead on this work in 2025-26.

Building our new Autism Centre in Randalstown

We are delighted with the progress of building our new Autism Centre in Randalstown. In July 2025, we will kit out the garden and bespoke sensory spaces. At the core of the centre will be day provision for adults with high support needs.

Transforming lives in Scotland

Our range of support programmes in Scotland had a huge impact on autistic people and their families.

We directly supported more than 120 adults via our **Embrace Autism** programme with pre- and post-diagnostic support.

The second cohort for our **Connections** programme, aimed at tackling loneliness and isolation of autistic adults, started in August 2024 with 60 members:

- "I have been to places I would never have gone, due to having no one to go with. Being able to speak to people about the frustrations of being female, autistic and menopausal helps me to cope with the rest of the week in a calmer manner."
- **Mentoring for Autistic Adults Programme (MAAP):** There have been 43 mentoring matches this year.
- Through our **Growing Up** programme, we provided vital support to 127 parents and carers whose children are approaching the transition to adulthood.
- **Empower Up** has seen 47 young people supported, and we had the go-ahead to deliver an additional group in North Lanarkshire.
 - "I was so grateful that my son got a place on Empower Up. He is much more independent and able to problem solve and take responsibility. He logged in to meetings without me having to set it up and be with him and took a pride in doing this independently. It was a calm time in his week where there was no pressure on him. This helped keep him calmer, which made our house a calmer place to be."
- **Social groups** We have reached an average 129 autistic people every fortnight, supported by a team of 33 amazing volunteers who between them have delivered over 771 hours of support.
- Our **Autism Support Ayrshire** service responded to 815 enquiries from individuals and families, as well as delivering parent carer workshops, a social group and coffee club for autistic adults.

Moving Forward

Through our **Moving Forward** programme, funded via Cashback for Communities, we have provided personalised one-to-one support to 60 young autistic people from

disadvantaged backgrounds:

- 86% of parents and professionals reported improvements in young people's confidence, mental health and wellbeing.
 - "I am less anxious now, and I dread school less"

Tackling loneliness in Wales

Our Welsh Peer Support initiative, launched in 2020, aims to increase the availability of peer support social groups for autistic adults across Wales. This year, we have added 14 groups, and the project is now supporting more than 400 people. We have received another year's funding from the Welsh government for this important project.

2025-26 plans

In our adult services, we plan to:

- reduce agency use and increase the number of people permanently recruited
- create a clear line of accountability for service performance through improved leadership oversight
- strengthen the Business Development team structure, ensuring there are clearly defined specialist roles
- develop a clear costing framework for all new business.

Our Autism Help team plan to:

- continue to ensure our advice and guidance is informed by lived experience, including ongoing consultation with our steering group
- update our What is autism webpages and core materials
- launch a new education hub of information and resources
- develop and launch Ask Ash – an interactive digital tool to help people navigate our autism information and services and to direct those most in need to bespoke one-to-one support
- ensure that our Online Community is a safe and welcoming forum and fully complies with online safety legislation
- improve the Autism Services Directory experience for autistic people, families and service providers, and increase the services listed.

In Branches, we plan to:

- invest in our Branches and Volunteering functions to provide us with the capacity within the team to meet our objective in the Vision to Reality strategy to grow our support for our volunteer-led branches. Ultimately, we want every autistic person and their family to be able to access a branch or online branch, should they wish.

In Scotland, we plan to:

- deliver 'What's next?' - pre- and post-diagnostic support for more than 500 adults over two and a half years, starting from October 2025. Funded by Inspiring Scotland, the programme aims to empower autistic people by deepening their understanding of autism and autistic identity, improving wellbeing and fostering peer connections
- deliver our Empower Up programme for autistic children and young people to a further 45 young people and evaluate it to improve and grow our support offering
- conclude our Mentoring for Autistic Adults programme in autumn 2025, meeting its target of 60 matches by the end of the funding
- conclude our Growing Up programme in autumn 2025, reaching its target of supporting 135 carers whose sons or daughters are approaching the transition to adulthood. We will bid for future funding to continue the programme
- run our Moving Forward programme until the end of March 2026, and meet our target to deliver support to 180 autistic children and young people from disadvantaged parts of Scotland.

Influence

We believe the role of the National Autistic Society is to influence and collaborate with others to improve standards and adjustments.

Our vision of an autism-friendly future is a vision for the whole of society. This means we can't achieve it alone. Here's how we influenced and collaborated with others this year, including professionals in healthcare and education, employers and other groups and charities.

Empowering professionals to provide better support

Our 'Autism Know How' department brings together all our products and services aimed at improving autism practice among professionals and organisations. In 2024-25:

- 15,574 delegates were trained
- 13,415 people accessed our online training modules
- 99.1% of delegates said they would recommend our training.

We launched our **new Autism Inclusive Employer Award** in April 2024, with a week-long takeover of our social media channels. Currently, we have four employers signed up for the award. We also featured case studies of inclusive employers in our *It's How You Show Up* campaign and when launching our new employment web pages.

Over 100 organisations earned our **Autism Accreditation Award** in 2024-25, raising the standard of care and understanding across the UK.

- "We have found the process of accreditation very supportive and an effective tool in driving the development of our provision. The knowledge and expertise of our advisor has been key, and he has built positive relationships with staff and pupils, which enables the process to be collaborative and supportive."

Ongoing interest by health practitioners to improve their support to autistic patients has seen a steady increase in hospitals joining our **Inclusion Award**, with 26 sites either working towards or having achieved accreditation.

The Autism Friendly Award saw successful applications from museums, transport providers, vets, holiday accommodation and other visitor attractions:

- "The award application process helped us consolidate resources specifically designed to benefit autistic visitors." Feedback from award participant

Autism Know How continued to grow and develop its offer through targeted investment in evaluation, digital development and product innovation. Key developments included: the launch of a new learning management system to support the growth of e-learning products; updates of the key understanding autism e-courses; an external impact evaluation to test methods of capturing the impact of

our training on the lives of autistic people; re-writes of our EarlyBird suite of post-diagnostic family support programmes; and a toolkit to target the corporate markets with our training, consultancy and best practice frameworks.

Developing our Cullum Centres in mainstream schools

After 10 years of the Cullum Centre project, we have taken some time to reflect on the changing landscape of education and how this may impact on the project overall. This has been undertaken alongside the Cullum Family Trust, and updated ways of working have been agreed to ensure the continued success of the project. Presently, we are working with three new potential centre sites in Norfolk and East Sussex with the hope that builds can start by 2026.

From the findings of the Cullum Centre evaluation, and increasing need within mainstream schools, this year saw the start to an Inclusive Spaces concept and pilot within a school in Bath. This supports mainstream schools to develop inclusive learning environments and the teaching staff to increase their autism knowledge and embed practice to support autistic pupils to have a more positive educational experience.

Fostering a love for learning in our schools

In our four schools, we have shaped our schools' curricula with innovative and unique approaches. Our success in all Ofsted inspections demonstrates the improvements we have made, and continue to make, that engage autistic young people in a love for learning.

We have made great strides in recognising the people who work so hard for our pupils, introducing better, fairer and more transparent school pay scales for teachers and therapy staff.

Innovative and forward-thinking practice continues to be a feature of our schools as we celebrate the success of our academic partnerships. Links with academic studies and corporate partners have secured the success of exciting projects such as a virtual reality programme in conjunction with UCL computer science, Microsoft and our therapy teams.

Radlett Lodge School has improved its learning environment following a generous grant from the Novum Foundation, creating wonderful new classroom spaces and allowing the school to take on more pupils in 2024-25. Further exciting plans are ahead as we look to refurbish the old residential areas of the school in 2026.

Training teachers via The Autism Education Trust

The Autism Education Trust (AET) became fully integrated into the National Autistic Society in 2025, following the successful conclusion of its Department for Education-funded Whole School SEND contract.

In 2024–25, the AET:

- trained 91,676 delegates
 - delivered 4,631 training sessions
 - 91.9% of delegates reported leaving training with a wide range of strategies to support autistic children and young people.
-
- “The training gave me a fresh perspective on my role and how I can positively affect a child's day.” Lunchtime Supervisor
 - “The trainers understand the barriers and help bring the strategies into our schools.” SENCO

Researching autistic people's travel experiences

At the end of March 2025, we launched our Empowering Autistic Travel Research Report. This was the result of a year listening to autistic people and their families describing their travel experiences through surveys and interviews, and valuable discussions with transport professionals.

Our project kicked off in April 2024, generously funded by the Motability Foundation. We had a staggering 4,052 responses to our surveys, interviewed 20 autistic people and parents/carers, and had hugely insightful conversations with 22 transport professionals.

People told us about the many barriers autistic people face. Uncertainty, difficult sensory environments, inaccessible information, and a lack of understanding and empathy from others all take their toll, and heavily limit opportunities and quality of life.

This insight has led to ideas for change which are feasible, realistic and backed by evidence. We have provided recommendations for the transport industry, and tips and strategies for autistic people and their families.

This was just one of our ten research partnerships in 2024-25, deepening knowledge about autism and sharing best practice with professionals.

Publicising The Boshier Grant Scheme

In partnership with the National Autistic Society, in 2023, Thea and Peter Boshier established The Boshier Grant Scheme.

Each year, grants of up to £25,000 are awarded to UK-registered charities that share our charity's vision to create a society that works for autistic people. Below are the grant recipients from the first year of the scheme and their impact:

Time Together

The Time Together Parent Carer Group supported 62 parents and carers of autistic individuals, with an estimated 120 people benefiting overall. The group provided a

safe, inclusive space for emotional and practical support, helping reduce isolation, increase confidence, and build advocacy skills. Parents reported improved wellbeing, stronger peer connections and greater empowerment in navigating services. The group is now a trusted, sustainable community resource that continues to strengthen resilience in parents and carers while increasing confidence, wellbeing and knowledge of how to advocate for their autistic child.

Autistic Girls Network

The Autistic Girls Network's Post-Diagnostic Mentor Support Service supported 101 newly diagnosed autistic girls (aged 12 to 18) through tailored one-to-one sessions led by neurodivergent mentors, offering relatable, lived-experience guidance. This safe, non-medicalised space empowered mentees to explore their identity, emotions and future. Many individuals gained confidence, improved their self-advocacy skills, and developed strategies to manage overwhelm. Thirty-two families also received books and joined parent group calls, increasing understanding of how to best support their young person. Overall, the project reduced isolation, nurtured a positive autistic identity and improved mental health by fostering confidence and peer connection.

Bridgend Carers Network

Bridgend Carers Network used the Boshier Grant Scheme funding to further develop and expand their Wildflower Project, which supported over 144 autistic girls and young women (aged 10-25) and their families across South Wales. It offered a unique, female-only space for creativity, connection and confidence-building. With 59 in-person sessions, regular meet-ups, art classes, exhibitions and parent training, the project has fostered friendships and self-acceptance. Attendees reported feeling safer, better informed and more connected through peer support networks and the group's ability to celebrate diversity and focus on ability has resulted in a thriving, inclusive community that empowers both young people and their families.

Leeds Mind

The Leeds Mind 'Open Minds: Autism' project supported over 100 autistic individuals through five-week courses, workshops and peer-led exploration groups focused on mental health. Co-produced and delivered by autistic people, it created a safe, inclusive space for self-reflection, learning and connection. Participants gained tools for emotional regulation, managing burnout, and building self-advocacy. Feedback showed improved self-esteem, confidence and reduced isolation, especially among those awaiting diagnosis. The flexible, accessible delivery model (online, hybrid, autism-friendly venues) enabled diverse participation. The project also informed best practices across Leeds Mind and beyond, and empowered participants to advocate more effectively in their communities, workplaces and relationships.

Sibs

The Sibs 'Adult Sibling Project- Confident Caring' supported adult siblings of autistic people – particularly those currently in, or preparing for, caring roles – by addressing

connection, knowledge and belonging. Through workshops, story-sharing and tailored resources, 100% of participants reported reduced isolation and improved confidence, with 96% reporting increased knowledge. The project exceeded its workshop attendance target (193 vs. 125) and engaged over 860 people. The project also collated stories of adult siblings, produced into an incredibly impactful collection of real-life experience and also provided accessible online resources, extending its reach beyond siblings to professionals and other family members. The initiative built a stronger sense of community and visibility for sibling carers, laying the groundwork for long-term impact and continued engagement.

2025-26 plans

In Autism Know How, we plan to:

- finalise and launch updated training materials
- expand our e-learning offer and promote it to corporates and employers focusing on neurodiversity
- deliver an online professionals' conference on the theme of 'Rethinking support through neuroinclusive practice'
- secure further funding and roll out our *Inclusive Spaces* initiative to a wider range of mainstream schools, using learning gained from the pilot
- develop a neuroinclusive framework for the Employer Award
- train our Resource Centre team staff in EarlyBird
- increase delivery of autism assessments through our Diagnostic and Assessment service
- expand our mainstream school training offer to include wider neuroinclusive practice for education professionals.

In our schools, we plan to:

- celebrate both the 60th anniversary for our Sybil Elgar School and the 50th of Radlett Lodge with amazing summer events. This will coincide with the launch of the Heritage project and underpins the importance of the schools in the charity's foundation.
- continue to develop plans for the exciting rebuild of our Robert Ogden School, engaging architects and consultants, and submitting the first pre-planning documents in May 2025.

Section C: We believe the role of the National Autistic Society is to transform society by building understanding, acceptance and respect for all autistic people.

Lack of understanding has a daily impact on autistic people's lives and is one of the main barriers to taking part in education, work or leisure activities. That's why we're committed to deepening public knowledge, overcoming stereotypes and ending stigma around autism. All our campaigns are driven by the voices and lived experiences of autistic people.

Increasing public understanding

In 2024, we conducted research with autistic people and the public about public understanding and acceptance of autism. This was to lay the foundations for a public awareness campaign in April 2025.

We ran a huge survey in summer 2024, with responses from 8,238 autistic people and families. In addition, we ran focus groups with members of the public on their attitudes and understanding of autism.

The research showed:

- 86-89% of respondents reported that most people had heard of autism, but only 6-9% felt they had a good understanding of it.
- Almost all autistic people, and those supporting autistic people, reported negative assumptions frequently being made about them by members of the public.

A key finding that shaped our campaign was when respondents were asked: "What else should the public do?" 78% of respondents said they wanted the public to: Make small changes in their environments e.g. at work/public spaces that could have a big impact on autistic people. This insight went on to inform our *It's How You Show Up* campaign, which launched in April 2025. It aims to show the public that there are many small but significant ways they can show up for autistic people.

Within 2024-25, we appointed Don't Panic London as our creative agency to develop the campaign and set up steering groups of autistic people and parents to inform it. We also agreed the advertising plan – which was focused on social media advertising and adverts on bus shelters, billboards and shopping malls.

The 'hero' piece of the campaign was a film featuring a real autistic father and daughter. We filmed this in early 2025.

Our in-house Content team travelled up and down the UK to capture stories to feature in the campaign adverts – each of these featured an autistic person and their story of how someone showed up for them.

Raising awareness of masking

In 2024-25, we had a garden at the RHS Chelsea Flower Show, funded by Project Giving Back. Created by Sophie Parmenter and Dido Milne (CSK Architects), it aimed to represent autistic masking and how autistic people experience this in different parts of their lives.

One of the key objectives was to increase public understanding of masking, via media coverage and social media engagement. The garden won a Silver Gilt medal at the show and was featured multiple times on the BBC's main coverage of RHS Chelsea, achieving over 305 media mentions. The total audience reach of the print and broadcast content was 48.2 million. Online content is measured in Unique Visitors Per Month for the outlet, and our coverage had a total desktop UVPM of 615.8 million and a total mobile UVPM of 1.2 billion.

On social media, there was lots of positive engagement with our Chelsea films, images of the garden and our graphics explaining masking, with over 40,000 engagements and over 810,000 impressions on our content during the week itself.

Volunteer feedback was extremely positive too:

- "I think it will have significant impact - lots of people said that ours was the garden that they had particularly come to Chelsea wanting to visit; lots of people with connections to autism and personal stories to share."

In addition to the generous sponsorship from Project Giving Back, we were pleased to receive event support from EY, which made it possible to host a special After-Hours evening at our Chelsea Flower Show Garden. This exclusive event offered a unique opportunity to engage with key stakeholders in a meaningful and memorable setting.

Planning the first World Autism Acceptance Month

We were thrilled to turn World Autism Acceptance Week into the first-ever World Autism Acceptance Month. We planned this change from Spring 2024, with the month itself taking place in April 2025.

At school, people could download our educational resources about autism, developed alongside the AET, including lesson plans, assembly guides, parent leaflets and more. At work, employers could download our information pack and sign up to our free webinar.

Marketing of the month began in earnest in January 2025 and was well-received by audiences. Places at our Spectrum Colour Walk sold out, and we had 2,805 sign-ups for the 5km walks, the most ever.

5,348 people downloaded the employment resources. Since launch, 35,751 people have downloaded the education resources.

Changing the law together

In 2024-25, the *Mental Health Bill* was brought through Parliament and passed through the House of Lords. While we still wish to make it stronger, in its current form, it will remove autism from the definition of mental health that allows people to be detained just for being autistic. This is a major win and a change that we have been campaigning on for many years.

In autumn 2024, our Young Ambassadors were supported to choose a campaign topic that mattered to them and to launch a campaign on it. They chose health inequalities and ran an extremely creative campaign using artwork and poetry to show their healthcare experiences. 2,460 campaigners were inspired to call on Wes Streeting to close the autism health gap.

In January 2025, we published a report highlighting the 'constant fight' that autistic people and their families face to get the right support across education, employment, diagnosis, mental health and social care. To support the launch, we asked our campaigners to invite their MPs to come to our Parliamentary event and learn more about the issues and what could make a difference. 3,327 campaigners sent an invite to their MP.

Influencing policy in Scotland

In Scotland, we gave oral evidence to Committees on three separate occasions; once to the Finance Committee on SPCB Supported Bodies (Commissioners), and twice to the Equalities Committee on the *Learning Disabilities, Autism and Neurodivergence Bill* and the *Disability Commissioner Bill*.

Our Autistic Campaigners' Group was also invited to the Scottish Parliament by Daniel Johnston MSP to watch a debate on the *Learning Disabilities, Autism and Neurodivergence Bill* and to speak to MSPs ahead of the debate.

We had 19 separate meetings with MSPs in Parliament and at party conferences, and hosted a parliamentary roundtable about the *Learning Disabilities, Autism and Neurodivergence Bill* with our campaigners.

We organised three meetings of the Cross-Party Group on Autism on school exclusions, the autistic employment gap and diagnosis, and gave evidence to the Cross-Party Group on Children and Young People.

Our *Forgotten Voices* campaign in Northern Ireland

In September 2024, we launched *Forgotten Voices*, highlighting the catastrophic failure of Northern Ireland's health and social care system to provide residential care and short breaks to struggling families of autistic young people with high support needs.

The campaign was launched to accompany the Spotlight programme, *I am not OK*. After this aired, we and the families involved worked tirelessly to ensure that the campaign delivers real change. We met with numerous political representatives from all political parties, the Children's Commissioner, the Ombudsman, Carers APG, Autism Reviewer, Health and Social Care Trusts and the Minister for Health. We were delighted when the Minister announced additional budget of £2m for children's disability services in this financial year and recurrent funding of £13m thereafter.

Challenging autism misinformation

As the UK's leading autism charity, we robustly challenged inaccurate stories about autism in the media and from politicians. In 2024-25, we challenged 14 media outlets for poor coverage of autism. In some cases, we met with journalists and editors to correct misinformation and advise on language around autism. We also reviewed scripts to ensure accurate portrayals of autistic characters in TV programmes.

Capturing our heritage and the story of autism in the UK

Throughout the year, we continued to gather and curate the history of the National Autistic Society through the In our Words heritage project (funded by the National Lottery Heritage Fund). 2024-25 saw the final year of collection and the construction of the online archive that launched in May 2025.

The project team consisted of two paid National Autistic Society staff, a steering group of ten and over 20 volunteers (many of whom were autistic) who were trained in gathering, editing and transcribing oral history interview accounts from key people pivotal in the charity's history.

The aim of the project is not only to preserve the history of the charity for years to come, but to also build a sense of shared history and community around the charity and the milestones it has passed as it continues to evolve over the generations.

Progress on other projects to build autism knowledge and understanding

In our last annual report, we said we would develop an autism knowledge strategy to underpin our work. This was done, and we are now rolling out knowledge champions across the organisation.

Our work is also informed by the views of the people we support, via our Autism Insight Panels. In 2024-25, we applied for funding to further develop our panel of autistic people and their families, but this was unsuccessful. In the meantime, we have continued to engage existing panel members.

We have partnered with other neurodiversity charities to put pressure on the Government to commission a new study on the prevalence of autism. This has been part of our general campaigning work, and in particular, we raised it alongside Autistica, Ambitious about Autism and the Autism Alliance in a recent House of Lords Autism Act Inquiry oral evidence session.

We have continued to campaign on long waits for autism diagnoses in each nation when local influencing opportunities arose. We have also developed a case for support to launch a project on diversity and barriers to support, and are currently seeking funding opportunities for this work.

In 2025-26, we plan to:

- launch our *It's How You Show Up* public awareness campaign – with a new film, advertising on billboards and digital screens across the country and a social media campaign. This campaign will run through the next two years.

Strong foundations to help deliver our ambitions:

Enhancing our supporters' experience

In 2024-25, we focused on ensuring that we provide the best possible experience for our supporters.

We sent over 2,500 thank you emails via an automated tool, speeding up response times. In October 2024, we outsourced the processing of direct debits, which led to faster response times when supporters update their direct debits. To continue this work, we ran a dedicated Supporter Experience project to ensure we are listening, learning and implementing improvements to our ways of working.

We also delivered new and rewarding fundraising offers; ensuring we have opportunities for supporters to donate or fundraise for us in ways that work for and are exciting for them. New ideas such as our 'Stream for Team Autism' challenge were tested to understand what our supporters would like to see included in our fundraising portfolio. Our new virtual gifts range, 'Gifts that do good' was promoted too, allowing our supporters to send a meaningful token to their friends and family while also supporting our work.

We have also done more of what works well. Following the success of our 100 Miles in October Challenge, we planned a new 60 Miles in June Challenge, launching in June 2025. We have also grown our running race portfolio to allow more opportunities for supporters to get involved in the race of their choice.

We're pleased to report a strong year for fundraising, with some key moments that have seen our income increase across almost all streams of fundraising. Key highlights include:

- An exceptional £2.6 million legacy gift that will have a lasting impact on our work.
- Our flagship virtual event, *100 Miles in October*, was a standout success. Supporters more than doubled the fundraising target, raising over £356,600 and cementing it as a key part of our fundraising calendar.
- Our corporate partnerships also went from strength to strength, thanks to excellent engagement and stewardship of all relationships.

We are hugely grateful to everyone who completed an event or ran and raised money on behalf of the National Autistic Society. The generosity of our supporters is helping us reach more autistic people and families across the UK.

Safeguarding

Governance and oversight

The Independent Safeguarding Board continues to provide oversight and scrutiny. In early 2025, it was identified that new board members needed to be recruited to further strengthen the board's capacity to support and challenge. Quarterly reports provide strategic updates and data, highlighting key information, progress and areas for action. The Safeguarding team has been able to respond to the Board's requests to provide more in-depth data in specific areas, such as allegations against staff, which has enabled a much better understanding of some themes and trends across the organisation.

Safeguarding team and training

Our Safeguarding team includes three advisors with specialisms in adults, children and young people, and National Programmes. All advisors are now trained in adult safeguarding. The Safeguarding Lead has been in post for over 18 months now and continues to bring enhanced leadership to the team. The team supports decision-making on external referrals and regulatory notifications while also driving proactive strategies for learning, development and organisational oversight. A key focus of the team during 2024-25 has been identifying where improvements can be made to a person's quality of life or care for people we support in adult services.

Safeguarding training is mandatory for all staff, volunteers and trustees. It is delivered through online courses, virtual sessions, or face-to-face training. Trustees received an in-person safeguarding briefing in October 2024.

Adult services

The Adult Safeguarding Induction has been enhanced to include a reflective, case study-based approach, helping staff apply learning in frontline roles. Regular reflective practice sessions are available for managers to embed learning at the service level. The risk escalation procedure is well-embedded and supports operational managers in raising concerns effectively. The training is supported by themes and trends identified through safeguarding notification data. There has been a specific piece of work to raise awareness of how we should support and respond to self-injury across adult services, as a consequence of safeguarding concerns in one service.

The annual safeguarding audit for adult services, now in its second year, identifies progress and areas for development. It fosters a culture of continuous improvement, generating both service-level and organisational actions. One key outcome from last year's audit was the introduction of Leadership of Safeguarding Training, now being delivered across all four nations by the Safeguarding Lead and operational leaders.

A review of the Financial Safeguarding Policy and Procedures has been completed and implemented across Adult Services. The transfer of appointments from the National Autistic Society is 90% complete

Two steering groups were established in late 2024 to support risk management and safeguarding of a redevelopment project and a service closure. This has enabled better identification of risks to people we support who have been directly impacted by these changes.

Children and schools

Schools and our children's home receive ongoing support through supervision and Designated Safeguarding Lead (DSL) network events. The events are designed to be reflective and informative on key safeguarding themes and trends for schools. The risk escalation procedure is applied as needed to ensure timely and appropriate responses.

National Programmes

Safeguarding procedures for National Programmes are now fully established, supported by a comprehensive guide. The advisor continues to develop bespoke training and is actively involved in safeguarding processes for new projects. The Safeguarding Advisor has taken a lead on safeguarding training for National Programmes and Corporate Services staff induction.

Digital systems and innovation

During 2024-25, the team continued to develop their existing digital hub to enhance the ability to accurately record and analyse safeguarding data. The team has been working alongside colleagues across the Assurance and Compliance and adult services directorates to support implementation of two new digital systems. Nourish and Radar have been identified to enhance centralised oversight of safeguarding. Early evidence suggests these systems will significantly improve access to person-centred information and risk management.

Human Resources (HR)

HR supported a project across the organisation to embed our new values:

Pioneering:

We are experts who recognise and value expertise in others. We are dedicated to inspiring ourselves and others and to making change.

Empowering:

Through trust and leadership, we maximise autistic power.

Inclusive:

Respect is at our core. We embrace diversity and tackle discrimination.

Upfront:

We are realistic, confident and honest.

Our values are at the heart of everything we do. They guide our decisions and define who we are as an organisation. Focusing on these will help us to grow as an organisation and create a rewarding and supportive place to work.

In recruitment, CV Library was introduced as an additional job board, along with Vercida, a job board that specifically helps employers looking to promote a positive and diverse working environment, and those looking for jobs in an equal opportunities workplace.

We have reviewed our benefit offering on an annual basis, looking at detailed analytics to understand which benefits have the highest and lowest take-up. We are seeing a year-on-year increase in the number of colleagues selecting benefits. We have also looked to provide benefits that support colleagues through challenges such as the cost of living. This year, we introduced technology benefits that allow colleagues to purchase electrical items (computers, home appliances, mobile phones etc.) via salary sacrifice and spread the cost in 12 interest-free monthly payments. As we move forward, we are looking at our workforce demographic and the sectors in which we compete for talent with a view to delivering a more tailored benefit offering.

Our work and wellbeing project will be running over the next 12 months and will include reviewing our current wellbeing support for all our colleagues. The project will look at how we can improve working for the National Autistic Society and enhance support for people who have protected characteristics, including our autistic colleagues. Our Pioneer project will feed into these improvements and ensure that our autistic colleagues continue to have a voice.

We have continued with the digitisation of HR processes, moving the VNF (requesting of new vacancies), contract change, and leaver processes from Word document-based processes to digital alternatives, providing us with better reporting capacity, KPI monitoring and an overall better user experience.

Following the migration of our payroll provision to an in-house solution, the payroll process has been an overall success. We have reduced the number of errors, increased flexibility for the workforce and significantly reduced the cost of delivery. Over the next 12 months, we will be focusing on the payroll software as we look to procure and migrate to a new platform. This is expected to deliver further positive changes to accuracy, compliance and service standards.

Our HR Hub continues to be the primary source of advice and guidance for our staff, responding to an average 230 emails per working day. In addition, 279 employee relations cases were completed and closed during 2024.

Gender pay gap

The gender pay gap analysis looks at the difference in average hourly pay rates for men and women. For the report ending April 2024, the mean difference was -0.6% , equating to women earning 9 pence more than men. This was a switch on last year where men earned slightly more than women, but the gap has reduced by 3p per hour. The median difference was -0.4% , so the middle-paid woman was paid 5p more than the middle-paid man. We also report the proportions of males and females by quartile - where the staff are sorted from highest to lowest by hourly pay and split into four equal-sized groups. Overall, there remained a roughly 70% female, 30% male split, but for 2024, there was an increase in the proportion of men in the lower and upper middle quartiles.

Ethnicity pay gap

This year, we published the organisation's ethnicity pay gap - which looks at the difference in the average hourly pay rates for White and Ethnically Diverse employees. The mean difference was 4.8% , equating to white employees being paid 75 pence an hour more than their ethnically diverse colleagues on average. The median difference was zero. Ethnically Diverse colleagues make up just under 17% of the workforce: a smaller proportion than those who have not disclosed their ethnicity (18%); the remaining 65% are White, predominantly White British. Ethnically Diverse colleagues have their largest representations in the Lower and Upper Middle quartiles, while Adult Services is the most ethnically diverse directorate.

Learning and organisational development

To further develop our colleagues' skills and capabilities, we have completed a re-design of our Induction and Onboarding programme for our adult services frontline colleagues. This has included the introduction of robust measures of assessment to evaluate the transference of learning into practical application in role, tailored to each nation's legislation and improving the overall learner experience.

To support this, we have concluded a mapping exercise of our Mandatory Learning Portfolio against various industry standards' regulatory learning frameworks to ensure we are meeting all nation's statutory training. In connection, we have mapped all roles across directorates to the Mandatory Learning portfolio to align the right learning and development to meet role and nation-specific requirements, cleansed the course data held on our Select HR system and launched management reporting of compliant learning via Select HR. This has improved accuracy of data recording and enabled managers to more closely monitor colleagues' learning and development.

We have begun the build of a Manager Induction and ongoing Management Development Programme to highlight leadership skills gaps

and address with appropriate development to support focused career planning, targeted colleague development and forecasted employee movements.

We have concluded a mapping exercise of the qualifications necessary against the roles for adult services to ensure we are maximising our levy funding and meeting our obligations for qualified individuals as set out by service commissioners.

Diversity, inclusion and wellbeing

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability. We continue our commitment as a Disability Confident Employer.

We asked colleagues to update the information they disclose to us relating to diversity, including whether they are autistic. We will use this information to develop actions to identify and address potential barriers to attract and improve the experience of all colleagues within the charity.

Volunteering

Our Volunteering team has continued to develop ways of working to support all our amazing volunteers. Our volunteer numbers fluctuate throughout the year depending on events and projects that involve volunteers: we currently have 924 active volunteers. Over two-thirds are from our branches network. During 2024-25, we have recruited 431 new volunteers and 360 volunteers have left their volunteer role.

We are developing a volunteering strategy to ensure that all volunteers are supported in their role. We have continued to grow the number of autistic volunteers that we have, and the most popular reason for volunteering was 'to give something back'.

IT

As mentioned in the Safeguarding section above, in IT, we have been implementing the Nourish Care and Radar systems. This represents a step change for the charity in the digitisation of care and compliance.

Nourish Care will enable us to record information digitally, ensuring that we meet regulatory and legislative requirements. This project is part of our transformative initiative aimed at enhancing our digital infrastructure to better serve the people we support and streamline our compliance processes. The new system is currently rolling out across all adult services and will enhance how we deliver care.

Radar enables all directorates to report incidents, compliments and complaints in real time. It also supports the investigation process and manages actions that emerge from this. Radar will transform our incidents and compliance reporting, with

the capability to produce dashboards and other reports from one central source of data.

We have also continued the development of new Customer Relationship Management (CRM) systems for our Autism Help and Supporter Care teams. Our new advice and guidance CRM will ensure a personalised service to those who contact us and provide continuity of help and support. It will also help us better understand what autistic people and their families tell us they need from us

We also worked throughout 2024 to update the Autism Know How area of our website and will continue to do so in 2025.

2025-26 plans

In Fundraising, we plan to:

- expand our virtual challenge portfolio, leveraging the outstanding success of our *100 Miles* campaign to inspire even more people to get involved and fundraise in ways that suit their lifestyles
- launch an innovative fundraising product designed to reach and resonate with new audiences, diversifying our income streams and broadening our supporter base
- accelerate the growth of our corporate partnerships, strengthening existing relationships and forging new collaborations that deliver mutual value and long-term impact.
- undertake a comprehensive fundraising audit, using the insights to implement strategic improvements across schools', services' and branches' fundraising.
- continue to enhance our supporters' experience through tailored communications, improved journeys, and more dynamic, interactive content. We will also introduce more personalised and timely thanking, ensuring every supporter feels valued and understands the difference they make.
- introduce a new series of webinars and member benefits, recognising the vital role our members play and offering them meaningful opportunities to connect, learn and feel part of our mission.

In Safeguarding, we plan to:

- implement the Radar incident and risk management system across the organisation.

In HR, we plan to:

- migrate to and embed new HR, Payroll and ATS systems, improving data integration between systems, user experience and reporting output.
- develop a behaviours framework to support our new values and continue embedding values in all our work.

In Volunteering, we plan to:

- embark on an ambitious Volunteering Strategy to improve the volunteer experience as well as explore the Investors in Volunteering kitemark.

Thank you

We would like to sincerely thank all the charitable trusts and foundations, companies, branches and individuals who have helped us with their commitment and generosity throughout the year. Without such fantastic support, we would not be able to provide crucial support, information and advice to many thousands of autistic individuals, their families and loved ones.

Goldman Sachs Gives at the recommendation of Andrew Bagley
ARN Foundation
Thea and Peter Boshier
Buchanan Programme & Greg Forshaw
The Community Foundation for Northern Ireland
Cullum Family Trust
The Hobson Charity
The Magnus Trust
Motability Foundation
National Lottery Community Fund (Improving Lives)
National Lottery Community Fund (People and Communities)
National Lottery Community Fund (Young Start)
National Lottery Heritage Fund
Nolan Family Trust
Novum Foundation
The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed
Pears Foundation
Dr. Scholl Foundation
The Garfield Weston Foundation
The Grace Trust
The McClay Foundation
The Rank Foundation
The Rayne Foundation
Ulster Garden Villages
Willie and Mabel Morris Charitable Trust
Advent of Change
Ashmore Group Plc
Atlas Hydrate
AXA XL
Barclays
BDO LLP
The Institution of Mechanical Engineers
Bloomberg Financial Markets Ltd
Bright Funds
British Gas Plc Caledonian Properties Limited
Capital Group
Chartered Accountants' Benevolent Association
Citibank UK

Clevernet UK
Create Visual Aids
Salesforce
Displaylink Ltd.
EP Barrus Ltd
Ergonomics Solutions Ltd
Eton Law Solicitors
EY
Fraser Cropper
GeneSys Legacy Project Limited
Google
Gordon & Co Insurance Brokers
Hagley West
House of L Toys
HelmsBriscoe
Henry Boot plc
Howden & Howden Foundation
Johnson Matthey plc
Laing O'Rourke
LGT Wealth Management
M&G plc
Markel International
Marvel FMCG Ltd
Morgan Sindall Construction & Infrastructure Ltd
Morrisons Supermarkets PLC
Naval Children's Charity
Mel Components
Procurement Hub
Royal Society of Chemists
Salesforce
Sky Group
Tesco PLC
The Entertainer
The Ice Co Ltd
The Institution of Civil Engineers Benevolent Fund
UK Olight Limited
Verdant Leisure
W & R Barnett
Win Bricks Ltd

We would like to extend our heartfelt thanks to the many organisations and individuals – including our celebrity supporters – for their generous contributions, whether through gifts in kind or direct support to our beneficiaries. A special thank you goes to our incredible Team Autism members and supporters, who have taken on amazing challenges throughout the year – running, walking, swimming and

finding countless creative ways to raise funds, and all of our Circle of Friends supporters – many of whom have been supporting our work for a long time.

We are also deeply grateful to the individual and corporate donors who have made significant contributions to our work while choosing to remain anonymous. Your support is truly appreciated.

We also received a number of grants from statutory bodies including:

Cashback for Communities 2023-2026 £674,973: Funding to deliver our Moving Forward+ employment programme for young autistic people in Scotland.
Health and Social Care Alliance Scotland – Self Management Fund 2023-25 £118,072: Funding to deliver our Growing Up project in partnership with Carers Scotland, providing workshops for parents and carers of autistic young people.
Scottish Government and Inspiring Scotland – Autistic Adult Support Fund £176,790: Funding to deliver our Embrace Autism project alongside Autistic Knowledge Development to provide post-diagnostic support.
Scottish Government – Social Isolation and Loneliness Fund, Impact Funding Partners 2023-26 £50,029: Funding to deliver our Connections project, which runs social groups for autistic adults across Scotland.
Department of Health and Social Care 2024-25 £91,700: Funding for the VCSE Health and Wellbeing Alliance.
Greater Manchester Health and Social Care authorities £80,700: For delivery of the Greater Manchester Autism Consortium service 2023-2025.
Department of Communities £92,222: Funding to create a Communications Officer role within our Northern Ireland team 2022-25.
Welsh Government, Sustainable Social Services 2022-2025 £174,721: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.

Streamlined Energy and Carbon Reporting

Energy and carbon consumption

Streamlined Energy & Carbon Reporting (SECR) is a legislative requirement for inclusion in the Directors' Report. It requires all large companies to disclose their operational energy consumption and related emissions. This is the fifth year of reporting for National Autistic Society (NAS).

A high-level summary of energy consumption and associated emissions is presented in Table 1 below.

Unit	Gas	Electricity	Transport	LPG	Total
kWh	6,152,783.0	3,309,529.0	1,273,862.0	232,324.0	10,968,498.0
Mileage	NA	NA	1,169,109.0	NA	1,169,109.0
Litres	NA	NA	NA	32,005.0	32,005.0
kgCO ₂ e	1,125,344.0	685,237.9	291,974.8	6,865.1	2,109,421.8
tCO ₂ e	1,125.3	685.2	292.0	6.9	2,109.4
%	53.4%	32.5%	13.8%	0.3%	100.0%

Table 1: High-level summary of the energy consumption (kWh), mileage and associated emissions.

Figure 1 below highlights NAS's total CO₂e emissions breakdown. Scope 1 emissions covering LPG, transport and gas from operating buildings, residential facilities supporting people with disabilities and travel using leased vehicles account for 67.5% of the total emissions. Scope 2 emissions, arising from purchased electricity used to operate buildings, represent the remaining 32.5%.

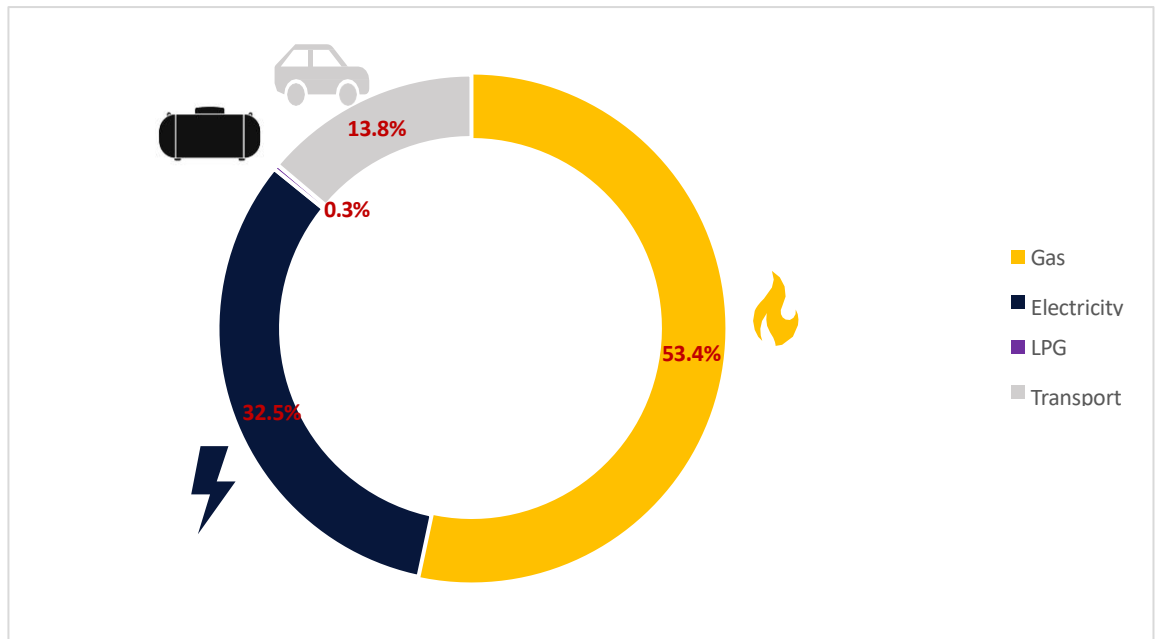


Figure 1: NAS's CO₂e emissions by source (gas, electricity, LPG, and transport).

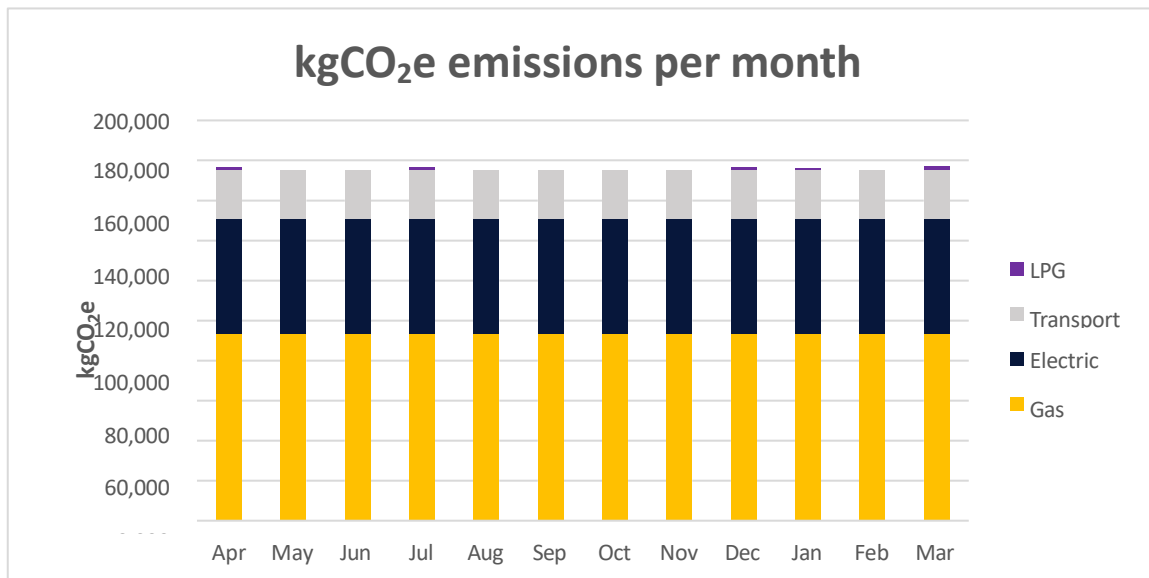


Figure 2: NAS's kgCO₂e emissions by source (LPG, transport, electricity and gas).

Figure 2 presents NAS's kgCO₂e emissions. Monthly figures for electricity and natural gas show no variation, as detailed monthly breakdowns were not available. The only fluctuation shown reflects the timing of bulk LPG purchases.

Figure 3 below compares NAS's annual energy consumption (kWh) across the two most recent reporting periods. Electricity use remains unchanged due to the absence of updated data.

Natural gas consumption shows a slight increase following Heating Degree Days (HDD) adjustments. Energy consumption for transport has decreased as NAS reduced its vehicle fleet, while LPG consumption also shows a modest decline.

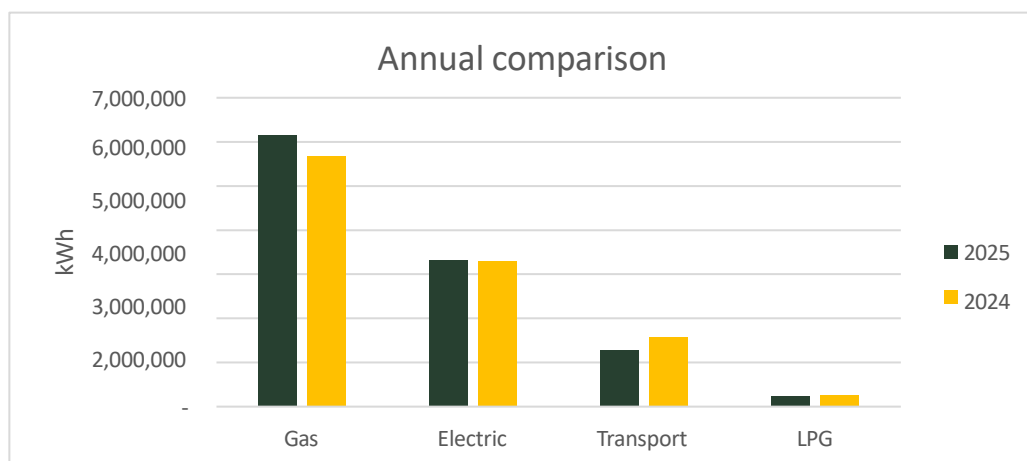


Figure 3: Comparison of NAS's annual energy consumption across recent reporting periods.

Intensity Metric

The intensity metric provides NAS with an indicator of carbon performance relative to operational activity. Staff numbers were used to calculate the intensity metric, resulting in an average of 775 kgCO₂e per employee across 2,722 staff. This metric is updated annually and shown in Table 2, with Figure 4 highlighting year on year differences. Between the 2024 and 2025 reporting periods, an increase of 77 kgCO₂e per staff member was observed.

Intensity metric		
Year	2025	2024
Number of staff	2,722	3,017
kgCO ₂ e	2,109,422	2,106,787
kgCO ₂ e/psm	775	698

Table 2: NAS's intensity metric, 2024 vs 2025.

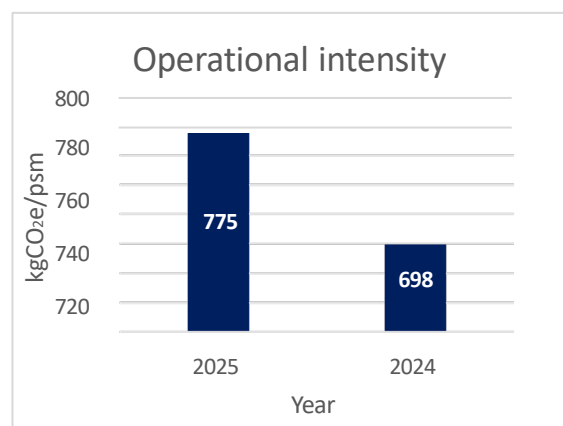


Figure 4: NAS's operational intensity per staff member.

National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the reporting period and those that are currently underway.

Reduction of portfolio

Between April 2024 and March 2025, NAS vacated 11 sites. This reduction in the occupied portfolio is expected to further contribute to lower carbon emissions.³

Reduction in fleet

NAS continues to transition towards lower emission and electric cars. During the reporting period, leases for 18 vehicles were terminated as part of a phased approach to reduce fleet size and associated fuel consumption.

Utilities and their management

To enhance the accuracy and consistency of energy data, NAS transitioned to a new energy supplier during the reporting period. This change is intended to improve data transparency and strengthen monitoring of energy consumption. In addition, NAS engaged a new utility broker to manage its electricity and gas usage.

Miscellaneous upgrades

NAS implemented a series of improvement projects across its estate to enhance energy efficiency and operational resilience. Key initiatives included:

- Upgrading 12 boilers across 7 properties.
- Installing LED lighting across the majority of Robert Ogden School, significantly reducing electricity consumption for lighting.
- Replacing outdated windows and doors at Rhyd Hir property to improve insulation and thermal performance.

Methodology

Energy sources

Scope 1 emissions are direct emissions from owned or controlled sources while Scope 2 emissions come from the generation of purchased energy.

NAS is measuring both Scope 1 and Scope 2 emissions. All energy data were sourced from the previous year's reports compiled by NAS's energy supplier, SSE. Transport data and staff numbers, however, were gathered internally.

Table 3 presents the breakdown of carbon emissions, with Scope 1 emissions accounting for 67.5% of the total and Scope 2 emissions representing the remaining 32.5%

NAS is measuring the following emissions:

Scope 1: Emissions from leased vehicles and on-site gas consumption.

Scope 2: Emissions from electricity use.

	Scope 1	Scope 2	Total
tCO ₂ e	1,424	685	2,109
%	67.5%	32.5%	100%

Table 3: NAS's carbon emissions by scope (Scope 1 and Scope 2).

Calculations

Table 4 presents the conversion factors applied to translate energy consumption from kWh to kgCO₂e. The 2024 greenhouse gas reporting factors were published by the Department for Energy Security and Net Zero (DESNZ). These carbon conversion factors were issued by the Department for Energy Security and Net Zero (DESNZ).

Intensity calculations	kWh	kgCO ₂ e
Gas	-	0.1829
Electricity	-	0.20705
LPG	7.259	0.2145
Petrol	1.14204	0.26473
Diesel	1.07954	0.27334

Table 4: Factors used for calculations to convert energy into carbon emissions.

Part two: Financial Review

The year has been challenging, with ever-increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. Nonetheless, our financial performance has improved relative to previous years and has also exceeded budget. The in-year results of NAS Group show a net operating surplus of £4.5m from continuing operations, excluding actuarial gains on pensions schemes. It should be noted that the reported surplus includes an abnormally large legacy of £2.8m and a £2m donation. The underlying surplus is £0.6m. In 2023/24, the NAS Group generated an operating deficit of £752k.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services. During the year, we were, however, successful in attracting and retaining sufficient staff to reduce the cost of agency staff from £6.9m in 2023/24 to £5.8m.

Unrestricted reserves (excluding fixed assets) have decreased from £7.5m to £5.7m during the year. The unrestricted free reserves exclude the reserve designated for long-term capital financing to acquire fixed assets. Our free reserves are £4.7m. The Trustees have chosen to designate funds of £1.1m to fund the continuing development work of the Autism Education Trust, and also £2.8m to fund the future capital investment.

The relatively high level of surplus disguises underlying operational performance. As mentioned above, the £5.4m surplus comprises mainly non-recurring items such as pension gains, restricted income and the exceptional donation which has been designated to fixed asset replenishment. Notwithstanding this, the underlying operating result is a small surplus, compared to deficits in recent years. However the fact remains that NAS' continuing operations are subject to significant financial pressure and continued financial sustainability is predicated on our ability to ensure contracted services income continues to cover delivery cost.

The Trustees are confident that, after review of our income and expenditure projections and reserves, the National Autistic Society can continue to be able to provide much-needed support to our beneficiaries.

Financial highlights

NAS Group

Total income was £102m, including the large legacy and donation referred to above, an increase of £7m from last year. Expenditure increased slightly from £96m to £97m despite the increase in National Living Wage from £10.42 to £11.44 per hour from 1 April 2024. This reflects reductions from efficiencies in support costs.

Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services; this proportion decreased slightly in year to 79% (2023/24: 81%) of our total income.

Overall, voluntary income increased by £5m to £12.5m, primarily accounted for by the large legacy and donation referred to above. The legacy comprises principally a property portfolio held in trust. The value and timing of the realisation of the portfolio was unclear at the time of notification. The position became clearer during 24/25 and NAS' share of the asset has been recognised during the course of the year, amounting to £2.8m. The donation relates to the building of a day centre, and has been treated as restricted.

NAS' share of the trusts is initially held as an investment but will be realised as cash in due course.

Expenditure on raising funds remained stable at £1.8m (2023/24: £1.8m) and therefore the net contribution to voluntary income increased to £10.7m (2023/24: £5.7m).

We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future, and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.

Cash decreased by £2.3m to £11.6m (2023/24: £13.9m). This reflects in part the annual payment relating to the Brent Local Government Pension Scheme deficit which was made during the year and amounted to £0.9m (2023/24: two payments, total £1.8m). We also invested in improving the quality of our residential premises.

Debtors decreased by £4.7m to £13.2m (2023/24: £8.5m).

Creditors decreased by £4.8m to £15.6m (2023/24: £9.8m).

Investment income was stable at £614k (2023/24: £623k). Reduced return on lower cash balances was offset by income from the assets included in the legacy. Income relates to interest receivable on cash deposit balances and income from the trusts comprising the legacy referred to above.

Staff costs accounted for 72% of our overall costs, a slight decrease from 74% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.

We purchased fixed assets valued at £4.5m (2023/24: £1.2m) in the year. This was primarily for improvements to properties in which our services are provided.

Designated funds other than Fixed Assets are set at £3.8m (2023/24: £1.5m), which is deemed acceptable for the Autism Education Trust development and planned capital projects.

The value of our LGPS pension deficit decreased in year to nil from £1.8m. This is partly due to the annual payment to Brent for the year (£0.9m). The balance of the decrease is due to actuarial factors.

A number of efficiency programmes were completed during the year and are planned to continue next year to reduce costs across a number of areas of the charity.

NAS Services Ltd

NAS Services Ltd is the trading arm of the National Autistic Society through which it delivers the majority of its welfare and education services. It is funded through fee income received from providing statutory services to autistic children and adults.

Turnover increased to £65m from £63m due primarily to fee income increases negotiated in the light of cost inflation, most notably the increase in the National Living Wage. We continue to work with funding authorities to negotiate uplifts to meet the increasing costs of providing services.

£59m (2023/24: £57m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major continuing challenge for the company. Given that we continue to operate in a period of austerity and challenge, the directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Autism UK Ltd

Autism UK Ltd is the subsidiary through which we trade Christmas cards and sponsorship of conferences and events.

Turnover increased from £43k to £75k mainly due to increased sponsorship.

Costs increased to £29k (2023/24: £28k) due to higher levels of recharge from the parent company.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use several different channels to communicate with our supporters, including mail, email, phone and social media.

The charity employs a number of professional fundraisers directly and uses agencies in respect of payroll giving, telemarketing, plus online giving and sponsorship sites such as JustGiving.

The charity subscribes to the Fundraising Regulator, including the Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. We adhere to the Chartered Institute of Fundraising 'treating donors fairly' guidance, and we are actively participating members of the Chartered Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry-recognised fundraising standards in 2024-25. Since its inception in 2017 up to 31/03/2025, the charity has received – and acted upon – 21 suppression requests from the Fundraising Preference Service, four of which were received in the year to 31 March 2025. We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the year, the charity received 105 complaints, ten of which were related to fundraising practice or products. All of these complaints were fully investigated and resolved. The ten fundraising practice concerns were received, investigated and resolved by the Supporter Care team.

£281k expenditure was incurred in initiatives to increase future fundraised income. This is the first tranche of a 5 year programme over which period a total investment of £1.4m is expected to generate £6.3m incremental income.

Pay policy

Pay is set at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We remain committed to becoming a market median payer, and future compensation strategies will aim to achieve this within the boundaries outlined.

Following on from appointments, any increase in remuneration is considered based on the following context:

- performance and contribution measured against business priorities
- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark
- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

All awards are recommended by the line manager and approved by a director. For directors, pay recommendations are made by the CEO and approved by the Chair.

For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Finance.

Work has begun on job descriptions, salary benchmarking and the revision of pay bands, and will continue next year. We have started to introduce additional benefits and are at an advanced stage in the introduction of a new soft benefits package.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk.

The Executive Leadership Team (ELT) is charged with identifying, assessing and monitoring the major risks (based on likelihood of occurrence and potential impact) faced by the charity.

The Audit and Risk Committee, which reports directly into the main Board of Trustees, examines and monitors the effectiveness of risk management, providing challenge to ELT members where control measures require strengthening. This committee involves Trustees, and other senior managers, including the Head of Internal Audit and Risk.

In addition, the other main committees – Finance, Quality Assurance and Schools Governance – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

During the year, the Audit and Risk Committee has continued to maintain a close overview of management's implementation of departmental and interdepartmental action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body reviews the risk register on a quarterly basis and is able to confirm that the major risks to which the charity is exposed continue to be properly identified and closely monitored, and that appropriate control measures are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- **Financial:** Pressure remains on contracted and voluntary income streams. Attention is currently being paid to the continued rise of inflation (wage, general and utility costs in particular). The Board, supported by its subcommittees, monitors in year business performance and the medium and longer-term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.
- **Operational:** There has been an increased focus on ensuring there is a sufficient substantive, experienced and skilled workforce across all services and a concentrated effort on reducing the use of agency staff to drive up the quality of

care and support for our beneficiaries. The use of a single agency staff provider has been introduced to support a more consistent approach to using agency staff, and work has begun to explore the options for the digitalisation of care records.

- Operational: We work closely with stakeholders, including autistic people who receive our services, as well as those who fund these services, to ensure that our activities are structured accordingly. In addition, we recognise the challenges of new technology and the different ways of communicating and processing transactions. The increasing risk related to cyber activities is managed proactively within the organisation.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must continue to closely analyse the impact of the care sector crisis.

The Society has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risk. The internal audit function evaluates the adequacy and effectiveness of controls across our activities.

Reserves policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process.

We have maintained the level of designated funds last year and continue to focus on the underwriting of the continued future of the AET. Note 15 to the accounts provides more details on our designated funds.

The general reserves figure of £4.7m is regarded as being the charity's level of free reserves. In calculating the balance the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed by an actuary, is not in total immediately repayable with plans for meeting the deficit over a long period in place.

The balance on general reserves has reduced. This is due to Trustees decision to designate funds for capital projects, combined with the increase in the fixed asset reserve from capital investment during the year.

The relatively high level of surplus disguises underlying operational performance. As mentioned above, the surplus comprises mainly non-recurring items. Notwithstanding this, the underlying operating result is a small surplus, compared to deficits in recent years. However the fact remains that NAS' continuing operations are subject to significant financial pressure and continued financial sustainability is predicated on our ability to ensure contracted services income continues to cover delivery cost.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of free reserves for this and next financial year whilst it moves forward with its strategic review of its operations.

	2025	2024	2023
Reserves held at 31 March	£000	£000	£000
Total reserves	34,972	29,556	29,038
Restricted & Designated:			
Restricted Reserves	(4,429)	(2,690)	(3,059)
General Funds – designated	(3,777)	(1,520)	(1,871)
Designated Funds – Fixed Assets	(22,111)	(21,092)	(20,638)
Pension	-	1,792	3,775
Free Reserves	4,655	6,046	7,246

Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long-term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2029 which consider the charity's activities, financial position and risk management policies together with likely factors affecting future development including environmental factors such as the increase in staffing costs and the level of inflation including utility costs. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing levels of free reserves and available cash, coupled with the strategic review of operations and risk-based controls, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. In our highest risk area, the delivery of our adult social care operations, a service-by-service turnaround plan addressing those services with reduced financial viability is underway and regularly monitored by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position if needed during the period of turnaround in adult services or if they believe the most likely scenario is at risk. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Pensions and FRS102

When reviewing the charity's risks and appropriate level of reserves required, the Trustees also take into consideration the impact of its pension liability as determined under FRS102.

We include within our accounts the actuarial valuation of Brent Local Government Pension Scheme, one of our two Local Government Pension Schemes. The other, Somerset shows an actuarial surplus which is not been reflected in the balance sheet either this year or last as it is not considered that it can be realised in the foreseeable future. This year, our actuarial deficit relating to the Brent scheme has become a surplus of £2.3m with a net favourable movement of £3.2m. This follows a decrease in the liability of £2.1m to £1.8m in 2023/24, a decrease of £11.4m to £3.8m in 2022/23 (including the removal of the NASAT component - £2.2m), a decrease of £4.3m to £15.2m in 2021/22, an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

As with Somerset however it is not considered possible to realise the Brent surplus in the foreseeable future and so no asset has been recorded.

These movements demonstrate the volatility of this liability which is largely due to the changing conditions in financial markets and inflation assumptions which are outside our control.

Whilst there is volatility in the overall liability, the National Autistic Society does have more certainty than in the past over the cash flows surrounding the pensions schemes and these are factored into our budgets and forecasts. The Brent scheme was closed to new accruals as at 31 March 2022, in November 2023 we completed a Debt Deferral Agreement which allows the National Autistic Society to settle the residual debt by a series of annual payments, fixed in the near term. Annual payments are £892k fixed until the year ended 31st March 2028.

Note 21 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

Summary of the effects of changes in the pension funds on reserves	2025	2024	2023	2022	2021
	£m	£m	£m	£m	£m
Restricted Reserves excluding NAS Academies Trust	4.4	2.7	3.0	2.8	2.5
Restricted Funds NAS Academies Trust	-	-	—	19.8	19.9
Unrestricted reserves before Pensions Fund deficit	30.5	28.7	29.8	34.0	33.2
FRS 102 opening deficit on pension funds	(1.8)	(3.8)	(15.2)	(19.5)	(14.5)
Change in FRS 102 Pensions deficit in year	1.8	2.0	11.4	4.3	(5.0)
Reported total reserves as per Balance Sheet	34.9	29.6	29.0	41.4	36.1

Investment policy

Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or other investment products.

As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short-term deposit accounts or three to six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2024/25.

Due to increasing interest rates over the past year, the investment return was slightly ahead of expectations.

As at March 2025, the Society had £3m in an instant access fixed rate deposit and a further £8.7m held in interest bearing current accounts.

Investments carried on the balance sheet relate to NAS' interest in two trusts which constitute a legacy recorded during the year. The Trusts comprise various assets and are administered by a firm of solicitors on behalf of the legator's estate. The Trusts were initially recorded at probate value. Income from the various component assets is recorded as it arises. The Trust assets are being liquidated and the carrying value is reduced as cash distributions are received from the administrators.

Structure, governance and management

Our constitutional structure

The National Autistic Society (NAS) first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 1205298. The National Autistic Society operates under our Articles of Association as adopted by the members on 30 November 2024.

The services that we provide in Scotland, Wales and Northern Ireland are managed from local offices that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland.

We are a membership organisation, with 16,969 memberships and 20,189 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2025, there were 83 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which two are currently active: NAS Services Limited through which we provide child and adult services and Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events. The National Autistic Society's interest in the NAS Academies Trust came to an end on 19 December 2022 when the Trust became independent and changed its name to Liberty Academies Trust.

A list of all subsidiary companies is shown within the notes to the accounts.

Charitable objects and public benefit

Our formal objects are: "the development, delivery and promotion of the education, health, welfare, care and support of people on the autism spectrum and with related conditions ("autistic people")."

The Trustees confirm that they have complied with the duty in Section 4 (4) of the *Charities Act 2011* by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Society and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. It is not restricted by gender either. The education and care services we provide are outside the funding capacity of all but a very few families. Those fees are almost invariably fully paid, directly or indirectly, by the state.

Under the law of Scotland, the National Autistic Society is established for the public benefit through:

- advancement of education
- advancement of health
- relief of those in need through age, ill health or disability.

These activities are either provided for the benefit of autistic people directly or indirectly through supporting their parents, carers or advocates.

Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

The Board of Trustees

Our Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose, one or more Vice Chairs.

Board vacancies are advertised with potential candidates being interviewed by a small panel of Trustees, which includes the Chair.

In addition, candidates are interviewed by a panel of autistic people who provide advice and recommendations to the Trustees' panel. Appointments are confirmed by the full Board and are subject to retrospective ratification by the membership at the next AGM.

The Board seeks to ensure a good mix of experience and expertise, covering commercial business, local government management, secondary and further education, special needs teaching, marketing, accountancy, organisational and financial management and of course, personal and family experience of autism.

Trustees hold office for a term of four years and may stand for re-election provided they do not serve for longer than eight years in aggregate (12 years if serving as the Chair of Trustees or Chair of a Board Committee).

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary

companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

Trustees meet formally as a body at least four times a year but all Trustees are also involved in one or more standing Board committees, each of which meets several times a year. Trustees may also attend general meetings of members (all Trustees must be subscribing members of the charity). All Trustees submit to an enhanced disclosure check from the Disclosure and Barring Service on being elected and this is refreshed periodically while they remain a Trustee.

Trustee induction and training

All Trustees undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management.

Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the National Autistic Society and the roles of senior management.

Specific induction programmes are tailored to match the experience of individual Trustees but will generally include briefing sessions with members of the Senior Management Team, visits to one or more of our schools and adult services and on occasion, external training in the roles and responsibilities of Trustees. Periodically, an audit of Trustees' skills and experience is undertaken and this helps the Chair, in discussion with individual Trustees, to identify further training that will enhance their contribution to the charity's governance.

Decision-making

Having approved the annual budget (reflecting the strategic plan), the Board of Trustees delegates policy implementation and day-to-day management to the Chief Executive. Outcomes are monitored through a structure of committees of Trustees acting under terms of reference delegated by the main Board. The Finance Committee acts on behalf of the Board to review staff pay and benefits, with the committee's recommendations being considered by the full Board. This committee also oversees the objectives, performance appraisals and succession planning of the Chief Executive and Executive Leadership Team.

It is the role of the individual committees to ensure that the Board of Trustees considers all constituent parts of the charity when making decisions and that funds are used to best meet the requirements of each beneficiary group.

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Executive Leadership Team (ELT). The ELT, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly.

The directors of the charity consider that they have fulfilled their duties in accordance with section 172(1) of the UK *Companies Act 2006* and have acted in a way which is most likely to promote the success of the Group for the benefit of its stakeholders as a whole in the following ways:

When making decisions, the Trustees and their delegated bodies review both the immediate and longer-term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families. In particular, they consider:

•Impact on employees

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below. We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board. We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and Yammer.

•The people we support

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Following on from the COVID restrictions, Trustees from our Schools Governance Group visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. Similarly, Trustee visits to adult services are recommencing, following the lifting of COVID restrictions.

We regularly consult people using our advice, information, employment and peer support services to understand their needs and challenges and allow us to improve the design of those services around what people want. Reports of people's experiences using these services are shared with Trustees.

•Our suppliers

We recognise the crucial part our suppliers and partners play in ensuring we are able to operate, deliver our plans and meet the needs of our beneficiaries. We work closely to ensure our relationships with our key partners are managed appropriately, from planning long-term collaborations to payment terms and communication.

•Community and environment

When planning our activities, we work closely with all key stakeholders, particularly our beneficiaries, to ensure that our work helps to make society work for autistic people. We regularly conduct the largest surveys of autistic people and families in the UK and our findings drive our programme planning, alongside input from our volunteer-run branches, members and staff.

Many of our activities, particularly our schools, adult services and branches, are an integral part of their local communities, from providing localised advice to supporting professionals locally and facilitating community events in our buildings.

The Charity Code of Governance

The National Autistic Society Board of Trustees takes its governance responsibilities seriously and, as a large charity, aims to have a governance framework that is fit for purpose, compliant and efficient. The Board has established a solid foundation in governance in which all of its Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objectives most effectively for its beneficiaries' benefit, and contribute to the charity's further development.

Following a detailed review of the Charity Code of Governance in 2022, a review of the board committee structure and terms of reference has been completed and implemented in 2023.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by an executive leadership team of seven directors who lead the functional activities. These are: the Director of Finance; the Managing Director of National Programmes; the Director, Assurance and Compliance; the People Director; the Managing Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT and Business Change.

Diversity

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We are a confident disability employer and as part of our commitment to diversity, we are equally keen to ensure we continue to promote a strong connection with people on the autism spectrum in all our recruitment and employment practices. We have strengthened the involvement of autistic people in staff recruitment and have reviewed our recruitment practices to make sure that we are as open as possible to autistic applicants. We continue to roll out the mentoring support programme to employees on the autism spectrum, as well as providing programmes for managers geared towards providing a better understanding of how to support individuals with a seen or hidden disability in the workplace.

We know that staff development and engagement are crucial to our organisation's future. A staff survey is undertaken on a regular basis and this helps to inform our priorities and policies to develop effective communications with our staff and to understand the key issues and priorities. For some years we have maintained an effective Staff Forum and this is supported by regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

Honorary offices

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents kindly give their time voluntarily to serve the charity in a range of important ways, from fundraising to raising awareness of our work. Our Patron, Her Royal Highness The Duchess of Edinburgh, has fulfilled the role of Royal Patron for over 20 years and continues to provide amazing support to the National Autistic Society, most recently releasing a video of support for our first World Autism Acceptance Month (previously World Autism Acceptance Week). We also remain hugely grateful to our President, Jane Asher, for her commitment to our charity. Jane is a passionate advocate of our work and is always on hand to support – be it by helping to plan 'Starshine', our annual Christmas carol concert, launching an important new project for us or simply approving our annual Christmas card range!

Key volunteers, staff and advisers

Patron: Her Royal Highness The Duchess of Edinburgh GCVO
President: Jane Asher
Chief Executive: Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Hever
Dr Gillian Baird OBE

Professor Simon Baron-Cohen
Colin Barrow CBE
Baroness Browning of Whimble
Peter Cullum CBE
Simon Cullum
Professor John Dickinson
David Downes
Sir Norman Lamb
Dr Christopher Mason MBE
Baron Touhig of Islwyn and Glansychan

Trustees

Dr Stephen Ladyman, Chair of Trustees

Zahaan Bharmal Resigned 9 December 2024

Olga Clayton

George Davidson

Sheila Norris

David Reeves Resigned 17 July 2024

Helen Roberts Resigned 9 June 2025

John Roscoe

Harry Wordsworth

Pamela Marsden

Rachel Bowden

Julian Schofield

Alastair Gilmartin-Smith

Tracey Anne Bowen – Lowe Appointed 10 June 2025

Marc Hommel Appointed 10 June 2025

Angharad Jackson Appointed 10 June 2025

Kerri Nash Appointed 10 June 2025

Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources

Josh Fitzgerald, Education

Lesley Andrews, Assurance & Compliance

Steven Rose, Adult Services resigned 31 May 2024

Paul Robinson, Finance

Peter Watt, National Programmes

Nick Slowe, IT & Business Change resigned 2 July 2024

Candice York, Adult Services appointed 10th October 2025

Banker

Barclays Bank PLC, One Churchill Place, London E14 5HP

Auditor

Buzzacott Audit LLP, 130 Wood Street, London EC2V6DL

Solicitors

Clifford Chance London, 10 Upper Bank Street, London E14 5JJ

Hempsons LLP, 100 Wood Street, London EC2V 7AN

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Trowers & Hamblins London, 3 Bunhill Row, London EC1Y 8YZ

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

Company Secretary

Bruce Thompson

Statement of Trustee responsibilities

The Trustees (who are also directors of the National Autistic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently
- ◆ observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- ◆ make judgments 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
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the *Companies Act 2006*, the *Charity (Accounts and Reports) Regulations 2008*, the *Charities and Trustee Investment (Scotland) Act 2005* and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees 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 of financial statements may differ from legislation in other jurisdictions.

The following statements have been affirmed by each of the Trustees of the charitable company:

- ◆ so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and

- ◆ each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the *Charities Act 2011*, the *Companies Act 2006*, the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 9th October 2025 including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

A handwritten signature in black ink, appearing to read 'Stephen Ladyman', with a horizontal line underneath.

Dr Stephen Ladyman
Chair of the Board of Trustees

Independent auditor's report to the Trustees and Members of National Autistic Society

Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including principal 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 group's and the charitable company's affairs as at 31 March 2025 and of the group's income and expenditure, for the year then ended
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- ◆ have been prepared in accordance with the requirements of the *Companies Act 2006* and the *Charities and Trustee Investment (Scotland) Act 2005* and Regulations 6 and 8 of the *Charities Accounts (Scotland) Regulations 2006*.

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 group and charitable parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the directors' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the *Companies Act 2006*

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

- ◆ the information given in the Trustees' 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 Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' 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* requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 Trustees 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the *Companies Act 2006*, the *Charities Act 2011*, the *Charities and Trustee Investment (Scotland) Act 2005*, together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).


Auditing standards limit the required audit procedures to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 trustees, as a body, in accordance with Regulation 10 of the *Charities Accounts (Scotland) Regulations 2006*. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott Audit LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 16 October 2025

Consolidated statement of financial activities

Year to 31 March 2025

	Notes	Unrestricted funds £'000	Restricted funds £'000	2025 Total funds £'000	2024 Total funds £'000
Income & endowments from:					
Income from charitable activities					
Transforming lives:					
. Education		28,577	39	28,616	25,387
. Social and independent living support		51,219	114	51,333	53,824
. Other charitable activities		7,537	158	7,695	6,850
Changing attitudes:					
. Other charitable activities		79	-	79	88
Donations and legacies	1	8,069	4,428	12,497	7,513
Other trading activities	2	104	-	104	79
Investment income		614	-	614	623
Other Income		1,079	-	1,079	1,046
		<u>97,278</u>	<u>4,739</u>	<u>102,017</u>	<u>95,410</u>
Expenditure on:					
Raising funds		1,816	-	1,816	1,769
Expenditure on charitable activities					
Transforming lives					
. Education		25,398	361	25,759	24,273
. Social and independent living support		55,609	222	55,831	58,332
. Other charitable activities		11,126	2,417	13,543	11,288
Changing attitudes					
. Other charitable activities		606	-	606	500
Total	3	<u>94,555</u>	<u>3,000</u>	<u>97,555</u>	<u>96,162</u>
Net Income / (expenditure)	4	<u>2,723</u>	<u>1,739</u>	<u>4,462</u>	<u>(752)</u>
Actuarial gains on defined benefit pension scheme	21	954	-	954	1,270
Net movement in funds		<u>3,677</u>	<u>1,739</u>	<u>5,416</u>	<u>518</u>
Reconciliation of funds					
Total fund balances brought forward at 1 April 2024	14-16	26,866	2,690	29,556	29,038
Total fund balances carried forward at 31 March 2025	14-16	<u>30,543</u>	<u>4,429</u>	<u>34,972</u>	<u>29,556</u>

The net income for the financial year dealt within the financial statements of the Parent Company was £3,617k, before actuarial gains of £954k on defined benefit pension schemes (2023-24: net expenditure £752k).

The notes on pages 75 to 102 form part of these financial statements.

Consolidated statement of financial activities

Year to 31 March 2025

	Notes	Group		Charity	
		2025 £'000	2024 £'000	2025 £'000	2024 £'000
Fixed assets					
Tangible assets	5	27,408	24,463	27,408	24,463
Investments	6	2,428	-	2,428	-
		29,836	24,463	29,836	24,463
Current assets					
Stock		91	79	87	73
Debtors	8	13,190	14,107	8,455	9,929
Cash at bank and in hand		11,662	13,946	11,656	13,946
		24,943	28,132	20,198	23,948
Creditors: amounts falling due within one year	9	14,595	16,190	9,850	12,006
Net current assets		10,348	11,942	10,348	11,942
Total assets less current liabilities		40,184	36,405	40,184	36,405
Creditors: amounts falling due after more than one year	11	3,609	3,898	3,609	3,898
Provision for Dilapidations	11	1,603	1,159	1,603	1,159
Net assets excluding pension liabilities		34,972	31,348	34,972	31,348
Defined benefit pension scheme liabilities	21	-	(1,792)	-	(1,792)
Net assets including pension liabilities		34,972	29,556	34,972	29,556
Funds					
Restricted funds	13	4,429	2,690	4,429	2,690
Unrestricted funds:	15				
Designated funds – fixed assets		22,111	21,092	22,111	21,092
Designated funds – capital investment		2,700	-	2,700	-
Designated funds – other		1,077	1,520	1,077	1,520
General fund		4,655	6,046	4,655	6,046
Unrestricted funds excluding pension liabilities		30,543	28,658	30,543	28,658
Pension reserve	14	-	(1,792)	-	(1,792)
Unrestricted funds including pension liabilities		30,543	26,866	30,543	26,866
Total funds	16	34,972	29,556	34,972	29,556

The notes on pages 75 to 102 form part of these financial statements.

Approved by the Trustees and authorised for issue on 9th October 2025 and signed on their behalf by:



Dr Stephen Ladyman
Chair of Trustees
Company Number 1205298

Consolidated Statement of cash flows Year to 31 March 2025

	Notes	2025 £'000	2024 £'000
Net cash inflow from operating activities			
Net cash provided by (used in) operating activities	A	1,801	(2,373)
Net cash used in investing activities	B	(3,660)	(540)
Net cash used in financing activities	C	(425)	(425)
Decrease in cash in the year		(2,284)	(3,338)
Net cash resources at 1 April		13,946	17,284
Net cash resources at 31 March		11,662	13,946
Decrease in cash in the year		(2,284)	(3,338)

A Reconciliation of net income to net cash inflow from operating activities

	2025 £'000	2024 £'000
Net income (expenditure) for the year (as per the statement of financial activities)	5,416	(753)
Adjusted for:		
Interest from investments	(486)	(623)
Non – cash investment gain	(128)	-
Interest payable on loan	136	144
Depreciation charges	1,314	989
Loss on disposal of fixed assets	287	-
Non cash legacy	(2,700)	-
Decrease in stock	(12)	(4)
Decrease / (increase) in debtors (excl. interest receivable)	917	(1,008)
(Decrease) / increase in creditors	(2,105)	486
Pension service cost / (credit) and other costs	54	179
Pension deficit repayments	(892)	(1,784)
Net cash provided by / (used in) operating activities	1,801	(2,373)

B Cash flows from investing activities

	2025 £'000	2024 £'000
Interest income on cash deposits	486	623
Purchases of property, plant and equipment	(4,546)	(1,163)
Disposal of investments	400	-
Proceeds from sale of fixed assets	-	-
Net cash used in acquiring assets	(4,146)	(1,163)
Net cash used in investing activities	(3,660)	(540)

Consolidated Statement of cash flows Year to 31 March 2025

C Cash flows from financing activities

	2025	2024
	£'000	£'000
Repayment of NAS Enterprise Campus loan	(425)	(425)
Net cash used in financing activities	(425)	(425)

D Analysis of cash and cash equivalents

	2025	2024
	£'000	£'000
Cash in hand	11,662	13,946
Total cash and cash equivalents	11,662	13,946

E Analysis of changes in net debt

	At 1 April 2024 £'000	Cashflow £'000	At 31 March 2025 £'000
Cash			
Cash at bank and in hand	13,946	(2,284)	11,662
Bank and other loans	(4,323)	289	(4,034)
Total	9,623	(1,995)	7,628

Principal accounting policies 31 March 2025

Company information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is Weston House, 42 Curtain Rd, London EC2A 3NH.

Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 2019, the *Charities Act 2011*, the *Companies Act 2006* and applicable accounting standards.

National Autistic Society meets the definition of a public benefit entity under FRS102.

The charity has taken advantage of the exemptions available in FRS102 from the requirements to present a charity only cash flow statement and certain disclosures about the charity's financial instruments.

The financial statements are presented in pounds sterling and rounded to the nearest thousand pounds unless otherwise stated

Basis of Preparation

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the annual report.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operation existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions.

The Board of Trustees have reviewed budgets and forecasts through to March 2029 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic, rising inflation, energy costs and other operating challenges on income, cash, reserves and service delivery.

Forecasts have been prepared for a range of scenarios and the directors have considered in depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash, coupled with strong cost control and oversight of the transformation programme, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

Principal accounting policies 31 March 2025

On this basis, the Board have concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Basis of consolidation

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. See notes 7 and 8 for further details.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the *Companies Act 2006*.

Material commitments of a capital nature are recognised at the end of the year in the notes to the accounts. These are major contracts entered into by the charity on which liabilities are due in future years.

The charity carries out some activities through a national network of branches. As part of the charity, they use the same charity number, raise funds for both national and local activities and receive central support through advice and publicity materials. All branch transactions are accounted for gross in the accounts of the charity and all assets and liabilities, including cash retained in separate bank accounts are included in the charity's balance sheet.

Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability.

The following accounting policies are applied to specific income streams:

Donations and legacies

Voluntary contributions

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in costs of generating funds.

Legacies

Legacies are accounted for when entitlement is taken, which is when probate has been granted, estate finalised and a notification received by the executors that a distribution will be made or when it is received. Receipt wholly or in part is probable when amount can be measured reliably and notification has been received of intention to distribute.

Donated services or facilities

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay to obtain at equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of receipt.

Grants receivable

Grants receivable for revenue expenditure

Grants are recognised in the SOFA when the conditions for receipt have been met. Where a grant is performance related, ie linked to specific volumes of output, the grant income will be recognised to the extent that the service has been provided.

General Annual Grant is recognised in full in the year for which is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

Grants receivable for capital expenditure

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation charge to the asset.

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. This includes pension contributions, depreciation and deficits on disposals, direct costs of the charitable activities together with support costs that enable these activities to be undertaken. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on apportionment bases.

All expenditure is inclusive of irrecoverable VAT.

Expenditure on raising funds

Expenditure on raising funds include the costs incurred by the fundraising team in raising voluntary income (donations, gifts, legacies and grants), costs incurred in connection with the purchase of Christmas cards for resale and the securing of sponsorship and investment management fees.

Charitable activities

The costs of charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objects as set out in the Trustees' report.

Grants payable

In some limited circumstances, grant funding is provided to third parties to undertake work that contributes to the charity's objectives. In such cases, the total cost of the activity includes both costs incurred directly by the charity and funding provided to third parties through grant-making activities. Grants payable are recognised when a constructive or legal obligation arises.

Governance

Governance costs represent expenditure incurred in compliance with constitutional and statutory requirements.

The charity maintains various types of funds as follows:

Restricted funds

These are funds which are to be used in furtherance of the objects of the charity but in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Unrestricted funds

These are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

These are unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements along with estimated timescales as to when the funds will be spent. Where a fund is created for a capital expenditure project, transfers are made out of this fund to the fixed asset designated fund when a fixed asset is purchased.

Transfers between funds

Transfers between restricted and unrestricted funds are disclosed separately on the SOFA. Transfers between general unrestricted funds and designated funds are disclosed in the notes to the financial statements. Transfers arise from a number of circumstances, but most commonly:

- ◆ to transfer assets to and from the fixed asset designated fund;
- ◆ to transfer assets between other designated funds and the general fund;

Principal accounting policies 31 March 2025

- ◆ to transfer the value of fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but the asset is held for a general and not a restricted purpose; and
- ◆ to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation to date, which is provided in equal instalments over the estimated useful lives of the assets.

The financial threshold for capitalising an asset is £5,000.

No depreciation is charged on freehold land. The rates of depreciation applied to other assets are:

◆ Freehold properties	2%
◆ Leasehold properties	over the term of the lease
◆ Major refurbishment	5 - 20%
◆ Motor vehicles	25%
◆ Fixtures and office equipment	33%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

The condition and carrying value and, where appropriate, service potential, of the freehold and short term leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing and carrying value and the written down value is taken to reserves.

Irrecoverable VAT

A significant amount of VAT is irrecoverable because the group has a mixture of activities which are zero and standard rated, exempt and outside the scope of VAT. The irrecoverable VAT is either allocated or apportioned to the relevant costs in the SOFA or included in fixed assets on the balance sheet.

Financial instruments

The National Autistic Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accruals.

Critical accounting judgements and key sources of estimation uncertainty

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Residuary legacies – The charity recognised residuary legacies once the estate has been finalised and a notification received by the executors that a distribution will be made. Cases where the exact amount has not been finalised require an estimation of the amount receivable.

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the financial statements.

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £1,603k.

Pensions contributions

The charity operates both defined benefit and defined contribution pension schemes.

Defined contribution pension scheme

The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.

Defined benefit pension scheme

The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, the actuarial gains and losses are disclosed on the face of the SOFA.

Teachers' Pension Scheme

The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the Charity. In accordance with FRS102 the TPS is therefore accounted for as a defined contribution scheme.

Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the financial statements material transactions with related parties. See notes 8 and 20 for further details.

Operating leases

Rentals under operating leases are charged on a straight-line basis to the SOFA over the lease term, even where payments are not made on such a basis. Where incentives to sign an operating lease exist, these are spread on a straight-line basis over the lease term.

1 Donations and legacies

	Unrestricted funds 2025 £'000	Restricted funds 2025 £'000	Total funds 2025 £'000	Total funds 2024 £'000
Donations and gifts	4,445	3,893	8,338	5,740
Legacies	3,594	6	3,600	1,267
Grants – revenue	30	529	559	506
2025 Total	8,069	4,428	12,497	7,513

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Donations and gifts	3,927	1,812	5,740	7,482
Legacies	1,265	2	1,267	1,153
Grants – revenue	1,159	936	2,095	4,595
Grants – capital	—	—	—	62
2024 Total	6,351	2,750	9,101	13,292

As per our policy, all notified legacies were reviewed to determine whether or not they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt and have recognised as revenue only when appropriate.

The Society benefits greatly from the involvement and support of its many volunteers who help with our campaigning, run our local branches and direct support programmes as well as our advisors, trustees and councillors. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution is not recognised in the accounts.

During 23 – 24 the NAS received grants from Government authorities relating to delivery of services, amounting to £1,588k. These were disclosed as donations in the accounts for that year. In 24-25 the corresponding amount has been included in Social and Independent Living support. The comparative amounts for 23-24 have been restated accordingly.

Notes to the Financial Statements Year to 31 March 2025

2 Other trading activities

	Unrestricted funds 2025 £'000	Restricted funds 2025 £'000	Total funds 2025 £'000	Total funds 2024 £'000
Income				
Sponsorships	50	-	50	19
Merchandising	54	-	54	60
Total	104	-	104	79
Expenditure				
Merchandising	22	-	22	27
Total	22	-	22	27

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Income				
Sponsorships	19	—	19	27
Merchandising	69	—	69	65
Total	88	—	88	92
Expenditure				
Merchandising	22	—	27	10
Total	22	—	27	10

3 Analysis of expenditure

	Direct costs 2025 £'000	Support costs 2025 £'000	Total costs 2025 £'000	Total costs 2024 £'000
Expenditure on raising funds	1,816	-	1,816	1,769
Charitable expenditure				
Transforming lives:				
. Education	22,179	3,580	25,759	24,273
. Social and independent living support	48,008	7,823	55,831	58,332
. Other charitable activities	11,197	2,346	13,543	11,288
Changing attitudes				
. Other charitable activities	606	-	606	500
Total expenditure	83,806	13,749	97,555	96,162

3 Analysis of expenditure (continued)

	<i>Direct costs 2024 £'000</i>	<i>Support costs 2024 £'000</i>	Total costs 2024 £'000	<i>Total costs 2023 £'000</i>
<i>Expenditure on raising funds</i>	1,769	—	1,769	1,993
Charitable expenditure				
<i>Transforming lives:</i>				
. <i>Education</i>	20,584	3,689	24,273	30,538
. <i>Social and independent living support</i>	50,823	7,509	58,332	58,413
. <i>Other charitable activities</i>	9,199	2,089	11,288	11,943
<i>Changing attitudes</i>				
. <i>Other charitable activities</i>	500	—	500	635
Total expenditure	82,875	13,287	96,162	103,522

Support costs are made up of:

	<i>Education £'000</i>	<i>Social & independent living support £'000</i>	<i>Transforming lives other charitable activities £'000</i>	Total 2025 £'000
Human resources	645	1,945	272	2,862
Information technology	987	1,815	1,097	3,899
Finance & business services	896	2,037	469	3,402
Chief executive, governance & quality assurance	716	1,110	387	2,213
Marketing & customer relations management	336	916	121	1,373
Total	3,580	7,824	2,347	13,749
	<i>Education £'000</i>	<i>Social & independent living support £'000</i>	<i>Transforming lives other charitable activities £'000</i>	Total 2024 £'000
<i>Human resources</i>	619	2,108	194	2,921
<i>Information technology</i>	807	1,433	751	2,991
<i>Finance & business services</i>	1,344	2,063	522	3,929
<i>Chief executive, governance & quality assurance</i>	667	1,071	496	2,234
<i>Marketing & customer relations management</i>	252	834	125	1,211
Total	3,689	7,509	2,088	13,286

Governance cost included in support costs was £300k (2023/24: £267k).

3 Analysis of expenditure (continued)

Basis of allocation

Support costs are allocated as follows:

- ◆ Human resources and payroll is allocated on headcount.
- ◆ Offices services is allocated on utilisation of premises by individual areas of activity.
- ◆ Information technology is partly allocated on numbers of users.
- ◆ All other support costs are allocated as a percentage of income.

Governance cost analysis

	Unrestricted funds 2025 £'000	Restricted funds 2025 £'000	Total funds 2025 £'000	Total funds 2024 £'000
Company secretary	133	-	133	110
Internal audit	75	-	75	90
Meeting expenses	12	-	12	7
External audit	78	-	78	59
Trustees' expenses	2	-	2	1
Total	300	-	300	267

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Company secretary	110	—	110	103
Internal audit	90	—	90	131
Meeting expenses	7	—	7	13
External audit	59	—	59	131
Other expenses	—	—	—	35
Trustees' expenses	1	—	1	5
Total	267	—	267	418

Notes to the Financial Statements Year to 31 March 2025

4 Net expenditure

Net expenditure for the year is stated after charging:

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Auditor's remuneration:				
Statutory audits				
. current year	74	72	72	70
. taxation, advisory & pension audit	4	4	4	4
Depreciation:				
Tangible fixed assets	1,315	989	1,315	989
Profit/loss on disposal of fixed assets				
Profit (loss on disposal)	(285)	—	(285)	—
Operating lease rentals:				
Rent payable on properties	2,887	3,112	2,887	3,112
Hire of equipment	114	60	114	60
Hire of vehicles	615	657	615	657

Notes to the Financial Statements Year to 31 March 2025

5 Tangible fixed assets applied for charity use – Group & Entity

	Land and building £'000	Long leasehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor Vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	Total £'000
Cost								
As at 1 April 2024	29,692	1,601	4,644	3,242	108	3,734	561	43,582
Additions	162	-	-	206	-	535	3,643	4,546
Disposals	(52)	-	(412)	(90)	(17)	(1,014)	(168)	(1,753)
Transfers for year	-	-	-	1,250	-	841	(2,091)	-
As at 31 March 2025	29,802	1,601	4,232	4,608	91	4,096	1,945	46,375
Accumulated depreciation								
As at 1 April 2024	8,351	496	4,064	2,709	108	3,391	—	19,119
Charge for year	481	32	120	208	-	473	-	1,314
Released on disposals	(24)	-	(389)	(30)	(17)	(1,006)	-	(1,466)
As at 31 March 2025	8,808	528	3,795	2,887	91	2,858	-	18,967
Net book value								
As at 1 April 2024	21,341	1,105	580	533	—	343	561	24,463
As at 31 March 2025	20,994	1,073	437	1,721	-	1,238	1,945	27,408

5 Tangible fixed assets applied for charity use – Group & Entity (continued)

The Trustees have considered the condition and value of the remaining freehold and short leasehold properties occupied by the charity and, in their opinion, the service potential remains unchanged and not impaired. In addition, there are no legal, maintenance or other restrictions which would prevent the charity using the properties for their current purposes or for the charity's purposes.

6 Investments

In November 2023 NAS was notified of a substantial legacy, comprising shares as co-beneficiary in two Trusts. The value and likely timing of realisation was determined during the year with sufficient precision for the legacy to be recorded as income. The trusts are generating income from their assets which are recorded as again as it arises. During the year an interim distribution was made to beneficiaries of which NAS' share was £400k.

While it is NAS' intention to liquidate its interest in the Trusts, the timing of this is uncertain and so it is shown as a fixed, rather than current asset.

	Group 2025 £'000	Charity 2025 £'000
Balance as at 1 April 2024	-	-
Value of Legacy recognised in the period	2,700	2,700
Trust income for the period	128	128
Distribution received in the period	(400)	(400)
Balance as at 31 March 2025	2,428	2,428

In addition, the NAS Group comprises the following subsidiaries.

NAS Services Ltd.

The Society owns all of the share capital of NAS Services Ltd., a company registered in England and Wales (No. 2757062), engaged in the provision of services.

	2025 £	2024 £
2 Ordinary £1 Shares	2	2

Autism UK Ltd.

The Society owns all of the share capital of Autism UK Ltd., a company registered in England and Wales (No. 03133553), engaged in fundraising including Christmas card sales and promotional work.

	2025 £	2024 £
2 Ordinary £1 Shares	2	2

Other subsidiaries

The Society owns the entire share capital of the following dormant subsidiaries all registered in England.

		2025	2024
		£	£
Autistic Cards Ltd.	(No. 00888690)	100	100
Autism North West Ltd	(No. 03331914)	2	2
Ideas on Autism Ltd.	(No. 03902836)	2	2
NAS Network Ltd.	(No. 03270103)	2	2
Autism Scotland Ltd.	(No. 03775069)	1	1
Autism Wales Ltd.	(No. 03775081)	1	1
Action for Autism Ltd.	(No. 03775060)	1	1
		109	109

All of the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent.

7 Results of trading companies and parent charity

	The National Autistic Society 2025 £'000	The National Autistic Society 2024 £'000	NAS Services Ltd 2025 £'000	NAS Services Ltd 2024 £'000	Autism UK Ltd 2025 £'000	Autism UK Ltd 2024 £'000
Turnover	36,922	32,426	65,020	62,941	75	43
Gift aid income from subsidiaries	6,258	6,320	-	—	-	—
Operating charges	(38,718)	(39,498)	(58,808)	(56,635)	(25)	(25)
Surplus (deficit)	4,462	(752)	6,212	6,306	50	18
Administration and other costs	-	—	-	—	(4)	(3)
Surplus (deficit) before actuarial (losses) gains	4,462	(752)	6,212	6,306	46	15
Actuarial gains on defined benefit pension schemes	954	1,270	-	—	-	—
Amount covenanted to the charity	-	—	(6,212)	(6,306)	(46)	(15)
Retained surplus for the year	5,416	518	-	—	-	-

The net current asset and share capital and reserves for both NAS Services Limited company registered in England and Wales (No. 2757062) and Autism UK Limited company registered in England and Wales (No. 03133553) as at 31 March 2025 was £2, representing the share capital in each company (2024 £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent.

7 Results of trading companies and parent charity (continued)

All companies have an accounting year end of 31 March.

Transaction with subsidiaries

The transfer under gift aid of trading profits to the charity from its wholly owned subsidiaries NAS Services Ltd and Autism UK Ltd took place during the year.

	2025 £'000	2024 £'000
NAS Services Ltd	6,212	6,306
Autism UK Ltd	46	15

Amounts charged from NAS to NAS Services during the year were £59m (2024: £57m).

Amounts charged from NAS to Autism UK during the year were £4k (2024: £3k).

Amounts due from subsidiary undertakings at year end were as follows:

	2025 £'000	2024 £'000
NAS Services Ltd	1,575	2,811
Autism UK Ltd	6	4
Total	1,581	2,815

There were no other related party transactions.

8 Debtors

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Trade debtors	8,177	10,465	2,286	3,472
Other debtors	653	404	231	404
Amounts due from group undertakings	-	—	1,582	2,815
Prepayments and accrued income	4,360	3,238	4,356	3,238
Total	13,190	14,107	8,455	9,929

9 Creditors: amounts falling due within one year

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Loans repayable	425	425	425	425
Trade creditors	2,727	1,564	2,727	1,584
Taxation and social security	1,431	1,907	1,431	1,907
Accruals	4,759	6,962	2,233	4,413
Deferred fee income and grants	3,723	3,389	1,502	1,734
Deferred income other than fees	1,532	1,943	1,532	1,943
	14,595	16,190	9,850	12,006

In 23-24 £2.4m credit balances with funders were shown as Trade Creditors. The corresponding amount for 24-25 is included in Accruals. The prior year amounts have been restated accordingly.

10 Deferred income other than fees

Deferred income relates to advance booking on conferences, employment, diagnostic and EarlyBird training and income received in advance for deferred projects, both restricted and unrestricted.

	Group 2025 £'000	Charity 2025 £'000
Balance as at 1 April 2024	1,943	1,943
Amounts released in year	(1,943)	(1,943)
Amounts deferred in year	1,532	1,532
Balance as at 31 March 2025	1,532	1,532

	Group 2024 £'000	Charity 2024 £'000
Balance as at 1 April 2023	1,693	1,693
Amounts released in year	(1,693)	(1,693)
Amounts deferred in year	1,943	1,943
Balance as at 31 March 2024	1,943	1,943

11 Creditors: amounts falling due after more than one year

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
NAS Enterprise Campus loan (Note a)	3,609	3,898	3,609	3,898
Total	3,609	3,898	3,609	3,898

Note a

In July 2017, the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6m plus £0.12m irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6m repayable over 10 years at a fixed rate of 3.26%, with a capital repayment holiday for the first year. The loan was originally secured on the City Road Offices, but from June 2022, Trustees elected to secure the loan against the Enterprise Campus. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and several.

Dilapidations provision – Group and Charity

	2025 £'000	2024 £'000
At 1 April 2024	1,159	869
Amounts provided for the year	479	312
Amounts released in the year	(35)	(22)
At 31 March 2025	1,603	1,159

The dilapidations provision is recognised on a lease by lease basis and is based on the group's best estimate of the likely committed cash flow.

12 Loans

The loan shown in note 12 is repayable as follows:

	Group		Charity	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two & five years	1,699	1,699	1,699	1,699
Instalments falling due after five years	1,910	2,199	1,910	2,199
	4,034	4,323	4,034	4,323

13 Movement on restricted funds

	Balance at 1 April 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2025 £'000
<i>Transforming lives</i>					
. Education	429	39	(361)	-	107
. Social and independent living support	-	114	(222)	108	-
. Other charitable activities	2,084	4,586	(2,417)	(108)	4,145
<i>Changing attitudes</i>					
. Other charitable activities	177	-	-	-	177
Total	2,690	4,739	(3,000)	-	4,429

Other Charitable Activities includes a single fund of £2,337k(2024: £nil) in respect of donations received for the building of a day centre in Northern Ireland. No other individual fund is greater than £200k.

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2024 £'000
<i>Transforming lives</i>					
. Education	434	16	(21)	—	429
. Social and independent living support	(1)	240	(338)	99	-
. Other charitable activities	2,468	2,402	(2,687)	(99)	2,084
<i>Changing attitudes</i>					
. Other charitable activities	158	92	(73)	—	177
Total	3,059	2,750	(3,119)	—	2,690

14 Movement on unrestricted funds

	Balance at 1 April 2024 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2025 £'000
General fund	6,046	97,278	(94,501)	(1,309)	290	-	(3,149)	4,655
Designated funds:								
Fixed assets	21,092	-	-	1,309	(290)	-	-	22,111
Capital Investment Fund	-	-	-	-	-	-	2,700	2,700
Autism Education Trust	1,520	-	-	-	-	-	(443)	1,077
Total designated funds	22,612	-	-	1,309	(290)	-	2,257	25,888
Total unrestricted funds excl pension reserve	28,658	97,278	(94,500)	-	-	-	(892)	30,543
Pension reserve	(1,792)	-	(54)	-	-	954	892	-
Total unrestricted funds	26,866	97,278	(94,555)	-	-	954	-	30,543

Capital transfers – These are amounts transferred to the fixed asset designated fund from general reserves to match expenditure on new fixed assets.

Other transfers – These are amounts transferred from general reserves or other designated funds to match expenditure on projects as defined by the board and senior management team.

15 Movement on unrestricted funds (continued)

Purpose of designated funds

Fixed assets – To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.

Autism Education Trust – To fund the continuing development of the work of the Autism Education Trust in addition to that funded by the DfE.

Capital Investment Fund – To allocate exceptional gains and proceeds from asset sales to finance future major capital projects.

Pension reserve – Represents the theoretical net deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See note 21 for further details.

15 Movement on unrestricted funds (continued)

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2024 £'000
General fund	7,246	91,227	(91,255)	(174)	(281)	—	(717)	6,046
<i>Designated funds:</i>								
· Fixed assets	20,637	—	—	174	281	—	—	21,092
Autism Education Trust	1,696	1,433	(1,609)	—	—	—	—	1,520
Local Authority Pension Scheme Reserve	175	—	—	—	—	—	(175)	—
Total designated funds	22,508	1,433	(1,609)	174	281	—	(175)	22,612
Total unrestricted funds excl pension reserve	29,754	92,660	(92,864)	—	—	—	(892)	28,658
Pension reserve	(3,775)	—	(179)	—	—	1,270	892	(1,792)
Total unrestricted funds	25,979	92,660	(93,043)	—	—	1,270	—	26,866

16 Analysis of assets and liabilities between funds

	Unrestricted funds 2025 £'000	Restricted funds 2025 £'000	Total funds 2025 £'000	Total funds 2024 £'000
Fixed assets	29,674	162	29,836	24,463
Net current assets	6,081	4,267	10,348	11,942
Creditors: amounts falling due after more than one year	(5,212)	-	(5,212)	(5,057)
Defined benefit pension scheme liabilities	-	-	-	(1,792)
Net assets including pension liabilities	30,543	4,429	34,972	29,556

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000
Fixed assets	24,463	—	24,463
Net current assets	9,252	2,690	11,942
Creditors: amounts falling due after more than one year	(5,057)	—	(5,057)
Defined benefit pension scheme liabilities	(1,792)	—	(1,792)
Net assets including pension liabilities	26,866	2,690	29,556

17 Operating lease commitments

	Property		Other leases	
	2025 £'000	2024 £'000	2025 £'000	2024 £'000
Operating leases which expire:				
Not later than one year	2,255	2,559	467	570
Later than one year and not later than five years	7,932	7,131	1,083	475
Later than five years	5,824	2,872	-	10
	16,011	12,562	1,550	1,055

In 2024-25 payments on operating leases was £3,133k (2023-24: £3,829k).

Commitments as Lessor

On 1 November 2021, NAS entered into a 20-year lease for the Anderson School.

The total of future minimum lease receipts (for Group and Charity) under non-cancellable operating leases are as follows:

	2025 £'000	2024 £'000
Within one year	1,006	939
Between one and five years	4,228	4,894
In five years or more	14,079	14,018
	19,313	19,851

18 Capital commitments

Capital commitments as at 31st March 2025 are £520k (2023-24: £589k).

19 Taxation

The charity's activities are exempt from taxation under the *Corporation Tax Act 2010*.

20 Information regarding employees and Trustees

Staff employed calculated on a full time equivalents (FTE) during the year was:

	2025	2024
	FTE	FTE
Footing the Bill	-	30
Transforming Lives		
. Education	408	476
. Social and independent living support	1,021	1,388
. Other charitable activities	191	115
Changing attitudes		
. Other charitable activities	32	9
Behind the scenes	154	163
	1,807	2,181

The average number of employed staff in the year was 2,265 (2023-24: 2,374).

Staff costs comprise:

	2025	2024
	£'000	£'000
Gross wages and salaries	57,703	57,023
Agency staff	5,768	6,856
Social Security costs	5,191	4,896
Pension costs	2,700	2,419
Total	71,362	71,194

20 Information regarding employees and Trustees (continued)

During the year, £317k (2024: £824k) was paid out in termination payments to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance sheet date.

The number of senior staff paid over £60,000 during the year (salary and taxable benefits excluding pension contributions) was as follows:

	2025	2024
	Number	Number
£60,001 - £70,000	24	20
£70,001 - £80,000	16	4
£80,001 - £90,000	5	6
£90,001 - £100,000	4	3
£100,001 - £110,000	3	2
£110,001 - £120,000	4	5
£120,001 - £130,000	1	-
£130,001 - £140,000	-	-
£140,001 - £150,000	1	1
	58	41

The number of senior staff to whom retirement benefits are accruing are as follows:

	2025	2024
	Number	Number
Defined contribution schemes:		
NAS Stakeholder Scheme	41	28
Defined benefit schemes:		
Teachers' Pension Scheme	16	12
Total	57	40

Further details of all NAS pension schemes are shown in note 21.

The senior management team is made up of 7 directors (2024: 7) led by the Chief Executive Officer. The employment benefit of the team was £903k (2024: £1,100k).

No Trustee or person related or connected by businesses to them, has received any remuneration from the charity during the year (2024: none).

Six trustees and national forum members (2024: three) were reimbursed expenses during the year totalling £1,748 (2024: £1,612). This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings. During the year, Trustees made donations to the charity amounting to £nil (2024: £408).

The charity purchased insurance costing £22k (2024: £13.9k) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the inter-company transaction disclosed in note 8.

21 Pension commitments

The National Autistic Society operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

Defined benefit pension schemes

The disclosures below relate to the funded liabilities within the London Borough of Brent Pension Fund (Brent Scheme) and Somerset County Council Pension (Somerset Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS also contributes to the national, statutory teachers, pension funds on behalf of its teaching staff. See details below.

Teachers' Pension Scheme

Teaching staff employed by the NAS are eligible for membership of the Teachers' Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Skills. Pensions costs are assessed in accordance with the advice of the Government Actuary. The NAS has 68 active members (2024: 62). At the point of becoming independent from NAS, NAS AT has 35 active members (2024: 35 active members).

Every five years, the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £1,054k (2024: £798k).

In accordance with FRS102 disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required. This information is set out below.

Brent Scheme

Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2025 were £892,000 (2024: £892,000).

Assumptions

The latest actuarial valuation of the NAS's liabilities took place as at 31 March 2021. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

21 Pension commitments (continued)

Brent Scheme (continued)

Principal financial assumptions

	Brent Scheme	
	2025 % p.a.	2024 % p.a.
Rate of general increase in salaries	3.10	3.10
Rate of increase to pensions in payment (CPI)	2.80	2.80
Discount rate	5.80	4.80

Principal demographic assumptions

	2025 Males	2024 Males	2025 Females	2024 Females
Future lifetime from age 65 (currently aged 65)	21.4	21.5	24.1	24.2
Future lifetime from age 65 (currently 45)	22.4	22.5	25.3	25.4

Reconciliation funded status to balance sheet

	31 March 2025 £'000	31 March 2024 £'000
Value as at:		
Notional value of assets	23,663	23,121
Present value of liabilities	21,350	24,913
Capping of asset (see below)	(2,313)	-
Net pension assets / (liabilities)	-	(1,792)

The net asset is not considered likely to be realised in the foreseeable future and so is not recognised on the balance sheet.

Analysis of income and expenditure

	31 March 2025 £'000	31 March 2024 £'000
Period ending		
Interest cost	1,169	1,167
Expected return on assets	(1,105)	(994)
Expense recognised on SOFA	64	173

21 Pension commitments (continued)

Brent Scheme (continued)

Changes to the present value of liabilities during the accounting period

	31 March 2025 £'000	31 March 2024 £'000
Opening present value of liabilities	24,913	25,089
Current service cost	-	—
Interest cost	1,169	1,167
Contribution by participants	-	—
Actuarial gains in liabilities	(3,655)	(272)
Estimated benefits paid out	(1,077)	(1,071)
Closing present value of liabilities	21,350	24,913

Changes to the fair value of assets during the accounting period

	31 March 2025 £'000	31 March 2024 £'000
Opening fair value of assets	23,121	21,017
Expected return on assets	1,105	994
Actuarial gains (losses) on assets	(378)	1,289
Contribution by employers	892	892
Contributions by participants	-	—
Net benefits paid out	(1,077)	(1,071)
Closing fair value of assets	23,663	23,121

	31 March 2025 £'000	31 March 2024 £'000
Actual return on assets	1,105	994
Expected return on assets	(378)	1,289
Actual return on assets	727	2,283

	31 March 2025 £'000	31 March 2024 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	954	1,561
Total gains (losses) in STRGL	954	1,561

* STRGL (statement of total recognised gains and losses).

21 Pension commitments (continued)

Brent Scheme (continued)

History of asset values, present value of liabilities and deficit

	31 March 2025 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000
Fair value of assets	23,663	23,121	21,017	21,516	19,637
Present value of liabilities	21,350	24,913	25,089	33,228	35,143
Surplus (deficit)	2,313	(1,792)	(4,072)	(11,712)	(15,506)

History of experience gains and losses

	31 March 2025 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000
Experience gains (losses) on assets	(378)	1,289	(961)	1,235	3,134
Experience gains (losses) on liabilities	(3,655)	(272)	(8,012)	(2,273)	6,884

Somerset Scheme

Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2025 were estimated to be £nil. Estimated contributions for 31 March 2025 are £nil.

Principal financial assumptions

	2025 % p.a.	2024 % p.a.
Rate of general increase in salaries	3.95	3.90
Rate of increase to pensions in payment (CPI)	2.95	2.90
Discount rate	5.70	4.85

Our estimate of the duration of the employer's liability is 16 years.

Principal demographic assumptions

	2025 Males	2024 Males	2025 Females	2024 Females
Future lifetime from age 65 (currently aged 65)				
Retiring today	21.1	21.1	23.0	23.0
Retiring in 20 years	22.4	22.4	24.4	24.4

Reconciliation funded status to balance sheet.

	31 March 2025 £'000	31 March 2024 £'000
Value as at:		
Notional value of assets	4,210	4,274
Present value of liabilities	(3,282)	(3,603)
Capping of pension asset (see below)	(928)	(671)
Net pension asset	-	-

21 Pension commitments (continued)

Somerset Scheme (continued)

The net asset is not considered likely to be realised in the foreseeable future and so is not recognised on the balance sheet.

Analysis of income and expenditure

	31 March 2025 £'000	31 March 2024 £'000
Service cost	19	18
Net interest on the defined liability (asset)	(32)	(15)
Administration expenses	3	3
(Income) / expense recognised on SOFA	(10)	6

Changes to the present value of liabilities during the accounting period

	31 March 2025 £'000	31 March 2024 £'000
Opening present value of liabilities	3,603	3,667
Current service cost	19	18
Interest cost	171	171
Contributions by participants	5	5
Change in financial assumptions	(324)	(20)
Change in demographic assumptions	(9)	(52)
Experience loss / (gain) on defined benefit obligation	(8)	10
Net benefits paid out	(175)	(196)
Closing present value of liabilities	3,282	3,603

Changes to the fair value of assets during the accounting period

	31 March 2025 £'000	31 March 2024 £'000
Opening fair value of assets	4,274	3,964
Expected return on assets	109	504
Administration expenses	(3)	(3)
Contribution by participants	5	5
Net benefits paid out	(175)	(196)
Closing fair value of assets	4,210	4,274

	31 March 2025 £'000	31 March 2024 £'000
Actual return on assets	109	504
Expected return on assets	-	-
Actuarial (losses) gains on assets	109	504
Actual return on assets	109	504

21 Pension commitments (continued)

Somerset Scheme (continued)

	31 March 2025 £'000	31 March 2024 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains	257	374
Total gains in STRGL	-	-

* STRGL (statement of total recognised gains and losses).

History of assets, values, present value of liabilities and deficit

	31 March 2025 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000
Fair value of assets	4,210	4,274	3,964	4,163	4,007
Present value of liabilities	3,282	3,603	3,667	5,466	5,686
Surplus (deficit)	928	671	297	(1,303)	(1,679)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,640 active members in auto-enrolment and 111 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,623k (2024 £1,601k).

22 Custodian funds

As at 31 March 2025 NAS held funds on behalf of service users totalling £675k (2024: £882k) as Custodian Trustee. The funds are held in bank accounts separate from the funds of NAS. The funds are not included in these financial statements and they are segregated clearly from those belonging to NAS itself at all times.

23 Post Balance Sheet Events.

In August 2024 the Charity exchanged contracts on the sale of a property which was no longer required. The sale completed in September 2025. Proceeds were £2m, but there was no significant gain on disposal.

24 Comparative information

Analysis of income and expenditure in the year ended 31 March 2024 between restricted and unrestricted funds:

	Notes	Unrestricted funds £'000	Restricted funds £'000	2024 Total funds £'000	2023 Total funds £'000
Income & endowments from:					
<i>Income from charitable activities</i>					
<i>Transforming lives:</i>					
. Education		25,387	—	25,387	28,330
. Social and independent living support		52,236	—	52,236	49,762
. Other charitable activities		6,850	—	6,850	7,264
<i>Changing attitudes</i>					
. Other charitable activities		88	—	88	77
Donations and legacies	1	6,351	2,750	9,101	13,292
Other trading activities	2	79	—	79	92
Investment income		623	—	623	325
Other Income		1,046	—	1,046	
		<u>92,660</u>	<u>2,750</u>	<u>95,410</u>	<u>99,142</u>
Expenditure on:					
Raising funds		1,769	—	1,769	1,993
<i>Expenditure on charitable activities</i>					
<i>Transforming lives</i>					
. Education		24,252	21	24,273	30,538
. Social and independent living support		57,994	338	58,332	58,413
. Other charitable activities		8,601	2,687	11,288	11,943
<i>Changing attitudes</i>					
. Other charitable activities		427	73	500	635
Total	3	<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>103,522</u>
Removal of NAS AT		—	—	—	19,521
Total expenditure		<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>123,043</u>
Net expenditure	7	(383)	(369)	(752)	(23,901)
Actuarial gains on defined benefit pension scheme	21	1,270	—	1,270	11,527
Net movement in funds		887	(369)	518	(12,374)
Reconciliation of funds					
Total fund balances brought forward at 1 April 2023	15-16	25,979	3,059	29,038	41,412
Total fund balances carried forward at 31 March 2024	15-16	<u>26,866</u>	<u>2,690</u>	<u>29,556</u>	<u>29,038</u>

The National Autistic Society is here to transform lives, change attitudes and create a society that works for autistic people.

We transform lives by providing support, information and practical advice for the 700,000 autistic adults and children in the UK, as well as their three million family members and carers. Since 1962, autistic people have turned to us at key moments or challenging times in their lives, be it getting a diagnosis, going to school or finding work.

We change attitudes by improving public understanding of autism and the difficulties many autistic people face. We also work closely with businesses, local authorities and government to help them provide more autism-friendly spaces, deliver better services and improve laws.

We have come a long way but it is not good enough. There is still so much to do to increase opportunities, reduce social isolation and build a brighter future for people on the spectrum. With your help, we can make it happen.

Find out more at:

www.autism.org.uk

THE NATIONAL AUTISTIC SOCIETY

England & Wales - Charity number 269425

Accounts



National Autistic Society

Annual report

2023-2024

Company number 01205298

NATIONAL AUTISTIC SOCIETY

YEAR ENDED 31 MARCH 2024

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Our impact in 2023-24

The role of the National Autistic Society is to:

1. Support all autistic individuals and their families to live a fulfilled life on their terms.

Over a million people visited our website for vital advice or guidance. All together, they looked at our advice pages over four million times.

Over 5,000 people called or emailed our charity for support.

We supported 670 autistic adults in our services across the UK, providing expert help in people's homes and communities so they can thrive.

In our national Diagnostic and Assessment Service, we dealt with over 4,000 enquiries and provided expert clinical consultations and enhanced diagnostic assessments for 264 people.

The Autism Central programme, which we host, provided learning sessions to 9,318 families and carers, helping them to become more confident and knowledgeable about autism.

We set up new branches in Rugby, Flintshire and Portsmouth to provide local activities and support.

In Scotland, our programmes supported almost 170 young people, autistic adults after diagnosis and families.

In Wales, 250 people have taken part in our new Peer Support Project which gives autistic people opportunities in a safe environment where you can be yourself and meet others with similar interests and life experiences.

In Northern Ireland, we supported 663 people from our innovative Belfast Centre with a mix of daytime activities, family support and a lending library.

In England, our Autism Inpatient Mental Health Casework Service helped 147 autistic individuals and their families understand their rights and entitlements to prevent or challenge detention in mental health hospitals.

"I'm constantly on your website, your information is amazing, you're the backbone of everything to do with autism in this country." Visitor to our stand at The Autism Show

"I was confused and distraught and shared my confused thoughts. I received information, reassurance and support that had a huge impact in our lives." Parent who used our Autism Inpatient and Mental Health Service

"This place has saved me from a very dark and lonely time in my life and I cannot say enough good things about it. I'm on here every single day and just feel like I fit here whereas I've always seemed to be an outsider in my day-to-day life." Online community user

2. Influence and collaborate with others to improve standards and adjustments

Almost 450 children were taught in our autism-specific specialist schools and our custom-built innovative Cullum Centres in mainstream schools.

Over 100,000 professionals across education, health and social care improved their knowledge and practice by getting training from our expert Autism Know How team and our partners, the Autism Education Trust. Almost 1,000 people joined our annual conference to develop their insight.

We worked with over 100 organisations and businesses to embed better autism practice through our Accreditation and Inclusion Awards.

"I come here when I'm overwhelmed, as well as when I need to let some things off my chest. I find it helps." Autistic student at a Cullum Centre school

"The course has helped me to better understand autism and given me useful, practical tips to better support the people I work with." Delegate who attended our SPELL framework training

3. Transform society by building understanding, acceptance and respect for all autistic people.

Almost 25,000 campaigners took action with us to say it's #TimeToAct, calling out delays to crucial reforms to the *Mental Health Act* in England and Wales, and to ask their MP to find out more about our #LetEveryAutisticChildLearn campaign to fix the education system for autistic children.

In Scotland, following our campaigning, *the Learning Disabilities, Autism and Neurodivergence Bill* included key proposals for mandatory autism training and a Commissioner for autistic people.

In April 2023, we worked with local campaigners and successfully reversed the restricted criteria to get an autism diagnosis in Bristol.

2024 saw the launch of our General Election Campaign, #ChangeTheConversation, which saw more than 800 autistic people let us know about their experiences of campaigning.

“The average time autistic people spend in inpatient mental health units is five and a half years. That’s five and a half years in chaotic, overwhelming and constantly changing environments that are not built for autistic people.” ZeZe, our Young Ambassador who handed in our #TimeToAct petition to 10 Downing Street

“You will see a child that probably looks like they’re taking everything in, but is actually in such a state of terror, it’s not possible to learn really.” Parent of an autistic child quoted in our *Education report 2023*, part of our #LetEveryAutisticChildLearn campaign

“We have been calling for a Commissioner for autistic people for several years. A Commissioner would help to ensure that autistic people get the support that they are entitled to, while also holding local government, national government, and service providers to account. The proposal of this legislation is a huge step towards our vision of a society that works for autistic people.” Rob Holland, Director of National Autistic Society Scotland

Introduction from our Chief Executive

This has been a defining year for the National Autistic Society as we strive towards our vision to create a society that works for autistic people and their families. In our Vision to Reality strategy published last year, we outlined our core beliefs and ambitions: supporting all autistic people; influencing and collaborating to improve support; and transforming society.

These are huge ambitions and will take many years to achieve fully. Our strategy set out the first steps we needed to take and this year has been pivotal in achieving those. To give just two examples, our influential *Education report* and #LetEveryAutisticChildLearn campaign was part of our ambition to help more autistic children to have better educational experiences. Our Peer Support Project in Wales is helping to fulfil to our ambition to nurture peer networks of autistic people to combat loneliness and isolation. We'll keep building on these steps until we reach our goal to create a society that works for autistic people.

It hasn't been an easy year. Economic and political insecurity, council funding cuts and the cost of living have hit our charity just as they have hit everyone's lives. We had to make tough decisions to close some services where, after trying everything we could, we just couldn't afford to keep running them. And it means that we haven't been able to make all the progress we wanted to in our first year of the new strategy.

But Vision to Reality is still exactly what we are working for and I would like to thank our dedicated staff for all that we have achieved this year. We will continue to provide adult services to meet the needs of people who face the most complex challenges while pioneering a new universal information and advice service. We will train staff across the country and pilot new forms of support in education. We will keep fighting for autistic people's rights in every nation of the UK and collaborate with autistic people and other organisations in our powerful movement for change.

Whatever we haven't achieved in our first year remains on our to-do list for the second. We end the year with stronger foundations for making these changes happen, and I look forward to standing side-by-side with you all to create a society that truly works for autistic people.



Caroline Stevens
Chief Executive

Message from our Chair

Despite the difficult financial environment, the National Autistic Society has continued to transform lives this year. We are proud that over a million people visited our website for vital advice or guidance about autism. Our online community was a lifeline for 473 people each month, offering a safe space to talk, and share advice and experiences. In our adult services, we provided expert support to 670 autistic adults.

We know that training professionals in education, health and social care is key to achieving the changes that autistic people need to see in society. In 2023-24, our Autism Know How team and partners, the Autism Education Trust, trained over 100,000 professionals, improving their autism knowledge and understanding.

We are training employers too and recognising those which welcome autistic employees with our new Inclusive Employer Award. With only 29% of autistic people in employment, it is so important to reward organisations which implement the adjustments that autistic people need at work.

On policy and influencing, 25,000 people campaigned with us for vital changes to the *Mental Health Act* and to fix the education system for autistic pupils. I would like to thank everyone who shared their or their loved one's experiences; these personal quotes and stories were crucial to the impact of the campaigns. Another notable campaigning success came in Bristol, when working alongside local campaigners, we saw the reversal of plans to restrict criteria to get an autism diagnosis.

None of this work would be possible without our highly dedicated staff, volunteers, fundraisers and supporters. It is only thanks to your support that we can provide vital advice and guidance, campaign for improved rights and fight for better education and employment opportunities for autistic people. Thank you for supporting our fight for a society that works for autistic people and I hope you enjoy reading more about our impact in this report.



Dr Stephen Ladyman
Chair of the Board of Trustees

Strategic report: Part one

Our achievements in 2023-24

Support

We believe the role of the National Autistic Society is to support all autistic individuals and their families to live a fulfilled life on their terms.

Throughout the year, our adult services, website, helplines and local branches continued to provide life-changing support for autistic people and their families. Here are just a few of the highlights.

Supporting autistic adults in our services

This past year has been one of change and turnaround in our adult services. Throughout this, we continued to support 670 people across the UK, providing person-centred, expert help so that they can thrive.

In 2022-23, our adult services made a large deficit. Over the course of 2023-24, we were able to turn this around to a break-even position. Sadly, the deficit meant we had to close unviable services in the East Midlands and Wales.

Going forward, we will continue to meet the needs of the people we currently support, funded through a combination of fees, grants, fundraising and stronger partnership working. We will focus on providing bespoke supported living solutions for autistic adults with complex needs.

Improving accommodation

In 2023-24, we completed a major refurbishment of Kingsley House in Devon which saw three new flats for the people we support. As part of an ongoing programme of renovation due for completion in 2025, the Kingsley House accommodation project will deliver 14 individual self-contained flats with adjoining support staff areas and private outside spaces.

Numerous other refurbishment and general improvement works across the charity have been delivered, including new bathrooms at locations such as Clayton Croft and Milton Close.

Meet Rebekah

"I love sunbathing in my garden, cooking and baking."

Rebekah lives in one of our residential services. She loves music, dancing and meeting up with her friends. Rebekah has one-to-one support throughout the day to help her live as independently as she can. You can watch her film at www.autism.org.uk/meet-rebekah

Empowering autistic people with advice and guidance

In 2023-24, we began to establish our vision for the future of our advice and support services for autistic people and their families. Our 'Autism Help' programme made changes to lay the foundations for this. While this was happening, the teams involved continued to support thousands of autistic people and families across a range of services.

In 2023-24, over a million people visited our website for vital advice or guidance. All together, they looked at our advice pages over four million times. All the advice and guidance on our website is based on detailed evidence reviews carried out by our Research and Evaluation team. This ensures all our information is based on evidence, research and lived experience. Last year, we completed six reviews of the latest evidence on topics from diagnosis to demand avoidance to update our online guidance.

We started work on several projects to improve the advice on our website. Our Autism Services Directory is undergoing a major revamp, which will make it easier for autistic people and their families to source local support from summer 2024.

We have begun transforming our autism information resources to provide many more of them and in a range of new formats. These include new practical information resources, with enhanced multimedia content, templates and toolkits. Our new diagnosis resources will launch in summer 2024.

Over the year, our team supported 1,726 autistic people and families through our advice and guidance services and responded to 3,241 requests for other help. In addition, our Autism Inpatient Mental Health Service supported 147 autistic people and families; our Parent to Parent Service supported 348 parents and our online community had 473 people on average using it every month.

"It opened access to services we didn't know we were entitled to. I was confused and distraught and shared my confused thoughts, I received information, reassurance and support that had a huge impact in our lives." Parent who used our Autism Inpatient Mental Health Service

"I don't think you realise how much this has helped already." Caller to our Parent to Parent Service

"You are welcome here. Meeting autistic folk is harder than I thought but conversing with us here was a very welcome and eye-opening experience for me in the best way." Online community user

Providing expert diagnosis assessments

In our national Diagnostic and Assessment Service, we dealt with over 4,000 enquiries and provided expert clinical consultations and enhanced diagnostic assessments for

264 people. We also approved redesign plans and agreed investment to develop our diagnostic services to increase access to assessments and diagnosis.

"Everyone is knowledgeable and understanding. The diagnosis confirmed what we thought and we feel calmer because of it." Feedback on our Diagnosis and Assessment team

New resources for families and carers

Autism Central is a peer education programme, commissioned by NHS England and run by a consortium of charities and hosted by the National Autistic Society. Launched in spring 2023, it aims to increase access to support, learning and resources for families, carers and personal assistants of autistic children and adults.

In 2023, seven regional hubs were contracted to recruit, train and support peer educators – people with lived experience as a parent or carer of an autistic person. These peer educators deliver group and one-to-one sessions for other families, carers and personal assistants. Across 2023-24, the programme recruited and trained a network of 171 peer educators across England who provided 121 and group sessions to 9,318 individual families and carers and 175 personal assistants.

A centrally managed online portal provides information, signposted resources and learning materials for both peer educators and families, carers and personal assistants. Across 2023-24, the portal reached 63,827 new users.

The intention is that through peer-to-peer learning, families, carers and personal assistants become more confident and knowledgeable about autism, and better able to navigate the systems they encounter. This in turn leads to better outcomes for autistic children and adults (including less hospitalisation) and increased family wellbeing.

More local support in our branches

The branch network has experienced significant growth since the previous year. We have established several new branches, including an all-girls group in Wandsworth, London. Additionally, we have a new branch in Rugby and are launching branches in Flintshire and Portsmouth. Our online branches have seen growing interest too, and are now thriving, with autistic participants and volunteers attending regularly.

"The group were so welcoming and I felt comfortable enough to turn my camera on. I really enjoyed speaking with everyone and can't wait for the next session." Online branch member

Support for life in Northern Ireland

Our state-of-the-art Autism Centre in Belfast has continued to go from strength-to-strength. Offering a mix of daytime activities, family support and a lending library, the centre was a lifeline for local families.

In our Northern Ireland Strategy, we committed to developing and growing our Support for Life Programme and the range of services we provide from the centre. We now run ten programmes in the evenings and at weekends and the centre has supported 267 individuals. Our online social groups are supporting 27 adults, and 369 families were supported via our family support service. In line with our strategy, we have developed a mentoring programme for autistic adults.

We are committed to establishing participation groups to enable autistic people to shape our services, policies and campaigns. This year, we established an adult participation group and a young person's participation group.

Over the course of the Northern Ireland strategy, we committed to establishing a new Autism Centre. We have been successful in getting planning for our new centre in Randalstown and building will start in summer 2024.

M's story

"The only time M left the house in the last four years was to visit his auntie, get his groceries and take a walk down the country lane beside his house so he was very isolated.

"M's main aims at the first mentoring session were to get a job and live independently. We identified that to increase his employment and communication skills, M might consider volunteering work. By week three, M had started volunteering in a local food bank. He revamped all the signage and rotation of food donations independently, with little support. He then started to increase his role and communication with other members of the team in the charity shop. M has displayed a huge increase in communication skills with his colleagues, and can approach and ask questions when needed and the charity shop manager can't speak highly enough of him." Joanne, M's mentor at the Belfast Centre

Transforming lives in Scotland

In line with our strategy in Scotland, in 2023-24, we launched Empower Up, our programme of support for newly-diagnosed autistic children and young people aged 12-21.

Similarly, we launched Embrace Autism – a post-diagnostic support programme for autistic adults. Reaching more than 70 people, 92% of participants said the programme was valuable and they would recommend it to others.

We successfully launched our Connections programme aimed at tackling social isolation and loneliness experienced by autistic adults. In 2023-24, we delivered this

programme to 49 autistic adults aged 25-55 through a mix of online and in-person groups. We secured three years of funding from the Scottish Government's 'Cashback for Communities to continue delivering Moving Forward+ which supports autistic young people from deprived backgrounds towards positive destinations. It has also allowed us to work directly with a younger cohort who are not within education. For 2023-24, 50 young people have taken part in this highly personalised programme.

We have also launched 'Growing Up', a two-year programme which provides support to families whose sons or daughters are approaching the transition from childhood to adulthood, with more than 20 families benefiting to date.

In line with our strategy, we have established a Youth Steering Group for Empower Up, a Youth Advisory Council for Moving Forward+ and a Carers' Voices Group for Growing Up to shape and steer our delivery.

Tackling isolation in Wales

Our Welsh Peer Support initiative, launched in 2020, aims to increase the availability of peer support social groups for autistic adults across Wales, tackling loneliness and isolation. To date, the project has enabled the development of ten new peer support groups and provided a comprehensive toolkit to help people set up additional groups.

The peer support groups have already proven beneficial, with over 250 individuals attending and reporting significant improvements in their sense of connectedness and wellbeing. As the project continues to evolve, it is poised to make a lasting impact on the lives of many autistic adults.

In 2024-25, we plan to:

- continue with refurbishments in our adult services
- launch newly revamped areas of our website including a new-look Autism Services Directory, upgraded online community platform and a tool to help people find the right advice for them
- launch new advice pages on diagnosis and employment, including a huge range of new resources
- increase diagnosis and assessment service capacity
- begin building our new centre in Randalstown in Northern Ireland
- build on the positive evaluation of our Embrace Autism programme in Scotland and deliver it to a further 100 people
- develop a peer-support and volunteer strategy which includes branches
- train other organisations in our Skills for Life programme for young people so that autistic young people across Northern Ireland have opportunities to develop skills for independence
- expand the number of parent support branches in Northern Ireland
- run a campaign on the lack of service provision for autistic people in Northern Ireland with complex and high support needs and their families.

Influence

We believe the role of the National Autistic Society is to influence and collaborate with others to improve standards and adjustments.

Our vision of an autism-friendly future is a vision for the whole of society. This means we can't achieve it alone. Here's how we influenced and collaborated with others this year, including professionals in healthcare and education, employers, local and national government and other groups and charities.

Upskilling professionals with Autism Know How

In 2023-24, we launched 'Autism Know How', which brings together all our products and services aimed at improving autism practice among professionals and organisations. During the year, 16,637 people accessed our training services. A further 1,080 people accessed our Professionals' Conference. 114 new organisations registered with our Accreditation services and 176 organisations received an Accreditation award.

"Guest speakers gave us a talk about their lived experiences. I found that helpful, as it is always good to hear from autistic people themselves." Delegate on our Supporting autistic people through social care assessments training

"Working towards the Accreditation Award has supported us to raise the profile of autism across our federation of schools. Staff have developed their understanding, knowledge and approach in this area, helping to shape a more focused autism provision. Children have enjoyed being part of this process, particularly being part of a neurodiversity school committee which is further helping us to shape our school offer of support." Accreditation customer

Working with the Autism Education Trust

In 2023-24, our partners, the Autism Education Trust (AET), trained 85,000 education professionals across England through our Department for Education supported professional development programme. This is an increase of 16% on last year. The delegate satisfaction feedback across all phases (ie Early Years, Schools and Post-16) remains at 95% and there is a consistent 90% of delegates who report their knowledge and practice has improved. We now have AET licensed training partners in 75% of local authorities.

Rewarding inclusive employers

Throughout 23-24, we worked with organisations and autistic people to develop the Autism Inclusive Employer Kitemark which launched in April 2024.

The award looks to increase knowledge and confidence amongst employers to promote the increased inclusion of autistic people within the workplace and to ensure they are supported to meet their needs. The coming year will see the promotion of the award and further encouragement for organisations to sign up and improve autistic people's experiences at work.

Cullum Centres in mainstream schools

Our Cullum Centres help autistic students get the support they need in a mainstream school setting. The centres provide specialist support from trained staff, such as learning in small groups, and a calm setting to retreat to.

Throughout 2023-24, we saw the build and development of our first primary school Cullum Centre at Canterbury Academy, Kent, set to open in May 2024.

We continue to form relationships and encourage further growth of the centres in the South East of the UK.

"Our quiet room is one of the most important spaces. (...) When students have a meltdown or a bit of a wobbly day or they just need some time out, it's so effective, and it's perfect - it's just a really nice quiet space with lots of sensory toys in there and they can use it how they wish." Cullum Centre teacher

Focusing on work and the future in our schools

In our four schools, we have expanded our work experience offer, with a wider range of providers now better engaged post-pandemic. Pupils have benefited from curriculum review and development to expand our offer, and as a result achieved in a range of vocational subjects.

We have started to develop our apprenticeship offer in collaboration with university partners with the first successful placement at our schools. We are making progress towards providing a career framework for both internal and external entrants to the career.

We have engaged with universities, embarking on innovative research and development fields in therapy and tech. This has provided lasting research partnerships and empowered our therapy teams to deliver world-leading provision.

Within our schools, we have hosted best practice events for local mainstream primary and secondary provisions. This has included training for SENCOs and senior leaders from our own specialist teaching and therapy teams.

Meet Jack

"My school is a place where I can be myself."

Jack attends our Sybil Elgar School in West London. Founded in 1965, it was the world's first autism-specific school and paved the way for education for autistic children. Jack and his schoolmates recently completed an art project for the school, and you can watch the film at www.autism.org.uk/meet-jack

Collaborations in Northern Ireland

We have worked with the Children's Law Centre and the Human Rights Commission to highlight the lack of service provision for autistic adults, children and their families. We also sit on the Belfast Trust ASD Forum, The Northern Trust ASD Forum and the Southern Trust ASD forum and various subgroups to influence local strategies in these areas.

Fostering partnerships in Scotland

Our post-diagnostic support programme for adults, Embrace Autism, has been delivered through a formal partnership with Autistic Knowledge Development, which is an autistic-led Community Interest Company. The partnership has led to a robust and successful programme which is delivered solely by autistic people.

Our Growing Up programme for carers is delivered via a formal partnership with Carers Scotland. This allows us to contribute in terms of our expertise around autism while Carers Scotland can draw on their experience of working with carers.

Publicising the Boshier Grant Scheme

In 2023, we publicised the Boshier Grant scheme, which awarded grants of up to £25,000 to registered charities throughout the UK, who share the National Autistic Society's vision to create a society that works for autistic people. This ensured the scheme received a high number of applications.

In 2024-25, we plan to:

- invest in Autism Know How to position the department for growth in both income and reach by: undertaking an impact evaluation study; ensuring meaningful co-production with autistic people in product development and delivery; upgrading our training materials and developing new products for emerging sectors
- seek planning permission for the refurbishment of Robert Ogden School
- research experiences of autistic people on public transport with funding from Motability
- launch and promote the Autism Friendly Award for businesses in Scotland
- publicise our new Inclusive Employer Award to encourage employers to sign up
- promote good practice case studies of inclusive employers
- increase delivery of employment training and consultancy.

Transform

We believe the role of the National Autistic Society is to transform society by building understanding, acceptance and respect for all autistic people.

Lack of understanding has a daily impact on autistic people's lives and is one of the main barriers to taking part in education, work or leisure activities. That's why we're committed to deepening public knowledge, sharing best practice, overcoming stereotypes and ending stigma around autism. All our campaigns are driven by the voices and lived experiences of autistic people.

Increasing autism awareness and understanding

Throughout 2023-24, we continued a number of important awareness-raising activities. Our popular Now I Know and Stories from the Spectrum series provided a platform for autistic voices sharing a variety of different experiences, as did our Spectrum magazine, by and for autistic adults.

In the run-up to World Autism Acceptance Week 2024, our messaging focused on four key areas – employment, education, diagnosis and mental health. Our content explained the issues using statistics, and what our charity wants to do to improve society for autistic people in these areas. This approach ensured an increase in social media engagement and media coverage, including on national TV.

During Anti-Bullying Week and on International Women's Day, we shared value statements on our social media channels. Our '10 things we want people to know about autism', written by one of our autistic colleagues, was one of our most popular posts.

In 2023-24, we began work to plan both an 'Always on' campaign to promote autism acceptance. This is due to launch in summer 2024. We also began laying the groundwork for a major public awareness campaign to launch April 2025.

Capturing our heritage

Throughout 2023-24, work has been underway to gather and curate the history of the National Autistic Society through the In Our Words heritage project.

The project aims to produce an online archive, accessible through the website, that features oral history interviews, films and archivable materials. We hope to build a sense of community and shared history amongst autistic people, their families and other individuals who access the archive.

Activities have included training a team of volunteers in interview, archive, editing and transcription skills. Working with internal staff teams and contributors, we have highlighted key moments in our charity's history, and have asked our external audiences what they want to see in the final archive.

The archive aims to launch in May 2025 with both a film and podcast to support audience engagement.

Campaigning for change

June 2023 saw the launch of our *Education report*, highlighting the need for better support for autistic pupils in mainstream schools. We called on the Government in England to make autism training mandatory for all school staff and to establish an autism school places taskforce. We gained media coverage and social media engagement through illustrative statistics and quotes from pupils and family members. The Cullum Centres were highlighted as an example of what can be done to improve the situation for autistic pupils. We also galvanised our audience with a competition for autistic pupils to design their perfect school.

In January 2024, we hosted an event in Parliament to tell MPs about our findings. Over 6,500 campaigners invited their MPs to the event. This campaign will continue into next year.

“By campaigning together, there is hope there will be a safe, inclusive and enjoyable future, and that autistic people in school won't have to fight daily with staff, school and the system like I did.” Max, Young Ambassador who spoke at our education event in Parliament

In October 2023, more than 18,000 campaigners signed our open letter to the Prime Minister, calling out delays to reforms to the *Mental Health Act*. This includes changing the definition of 'mental disorder' so autism is no longer included. These changes are vital to end the scandal of autistic people being stuck in inpatient mental health hospitals, which we have campaigned on for several years. We ran this campaign alongside Mencap, as together we could have a more powerful voice.

The letter was delivered to 10 Downing Street by staff and young ambassadors, and featured prominently on our social media channels as part of our campaign work.

In April 2023, some NHS trusts and services announced changes to the criteria for an autism assessment referral. The plans would have radically limited the availability of autism assessments on the NHS. We spoke out against the proposals, highlighting the importance of timely diagnosis. In Bristol, North Somerset and South Gloucestershire, working alongside local campaigners, we saw the reversal of this restricted criteria to get an autism diagnosis.

“We are incredibly concerned about anything that makes it harder to get an autism assessment. Changing the criteria for referral will not make the problem of long waits disappear – it just increases uncertainty and stress for autistic people and their families.” Tim Nicholls, Head of Influencing and Research at the National Autistic Society

In Spring 2024, we launched our Change the Conversation campaign for the next general election. We encouraged autistic people and their families to share their stories with their local candidates, and produced a toolkit to help them campaign in a way that works for them.

Influencing policy in the nations

In Wales, we held four meetings of the Cross Party Autism Group in the Senedd, on mental health, struggles getting support and transitions between schools.

With the lack of a functioning Northern Ireland Assembly, we were constrained in what we could do on a policy level. However, we continued to try and influence civil servants during this period. We met with Professor Jones, who chaired the review into Children's Social Care services. We highlighted the lack of respite services which was acknowledged in the final report. We continue to play an active role on the All-Party Assembly Group on Autism, highlighting the non-implementation of the Northern Ireland autism legislation and the delay in the appointment of the Autism Reviewer. We are an active member of the Department of Health's Autism panel which is involved in advising on the Northern Ireland Autism Strategy.

Our longstanding campaign for legislation in Scotland progressed with the Scottish Government launching a public consultation on a proposed *Learning Disabilities, Autism and Neurodivergence Bill*. The consultation includes a proposal to establish a Commissioner, something we have been calling for to promote and protect autistic people's rights.

We continue to play a key role as the secretariat of the Cross-Party Group on Autism, working with partners to organise the meetings in the Scottish Parliament which are routinely attended by more than 60 people including MSPs and other stakeholders. Subjects the Cross-Party Group has looked at include health, the *Learning Disabilities, Autism and Neurodivergence Bill* and social care.

We have established our Autistic Campaigners Group which has played an active role in shaping and contributing to our influencing work. Campaigners have attended meetings with us, spoken at events, taken part in media work, and created videos for social media.

Building and supporting a movement

Our strategy sets out our plans to bring people together behind our vision of a society that works for autistic people. We have begun this work with consultation and scoping activities. Our plans will be formed over the next year.

Prevalence of autism study

In our last annual report, we said we would work with the Government to establish a new prevalence study to underpin the planning of what autistic people need over the coming years. We continue to believe that a new prevalence study is important and will report on progress next year.

In 2024-25, we plan to:

- have a garden at the RHS Chelsea Flower Show, funded by Project Giving Back, to raise awareness of the autistic strategy of masking
- launch research with autistic people and the public about public understanding and acceptance of autism, to lay the foundations for a public awareness campaign in April 2025
- shift the focus of future World Autism Acceptance Weeks to World Autism Acceptance Month (from April 2025)
- launch a project focusing on diversity and barriers to support
- partner with other neurodiversity charities to put pressure on the Government to commission a new prevalence study
- develop an autism knowledge strategy
- develop and relaunch our Autism Insight Panel
- continue to develop and empower our volunteer branches to build and grow support around our vision in their local communities
- launch a UK-wide campaign to tackle long autism diagnosis waits.

Building strong foundations to help deliver our ambitions

2023-24 was the year we embedded our Vision to Reality strategy across the organisation. Alongside this, we took significant steps in building the foundations we need to achieve the strategy's aims. We also agreed a three-year financial plan, which meant tough choices across our organisation to reduce central costs, and ensure our adult services broke even. We agreed to invest in innovative fundraising, a public awareness campaign, growing our audiences, and our Autism Know How teams and diagnostic services to ensure future sustainable financial growth.

Adult services digital transformation

In early 2024, our adult services embarked on a digital transformation initiative, the Nourish Care Implementation project. Designed to streamline care recording processes, the platform ensures adherence to the *Records Management Code of Practice 2021*, and enables real-time monitoring of individual support and care packages. The pilot phase is scheduled to begin in June 2024, with an initial rollout in the South of England, followed by a rollout across all adult services. This initiative is expected to improve care quality, provide accurate real-time information and simplify compliance with regulatory standards.

Maximising fundraising income

Like many other charities, in 2023-24, our unrestricted income was down due to external factors like the cost-of-living crisis. However, in some of our fundraising events, we grew our income and a huge thanks to every one of our supporters who helped us to do this. The 2023 London Marathon campaign was our most successful ever and raised more than £500,000. This was the result of offering sector-leading stewardship to our largest team yet – over 244 runners took on the challenge as part of amazing Team Autism.

We maximised returns on our flagship virtual challenge, 100 Miles in October. In 2023, our wonderful supporters raised £110K, exceeding all targets.

"This is the most supportive group I've ever been in. Every single one of you have been so encouraging of one another. It's literally amazing and reminds me we are not alone. We are all doing this for someone. Personally, I'm doing this for my son. He may be non-verbal but I hear him. Thank you everyone." 100 Miles in October supporter

We have focused on growing our relationships with corporate supporters too, ensuring multifaceted relationships that not only raise vital funds but provide volunteering and awareness raising opportunities and fill skill gaps within the organisation through pro bono support.

A new Project Management Office

To ensure good management of all our major projects, we established a Project Management Office (PMO) in 2023. The PMO has improved and standardised reporting methods, driving transparency, communication and collaboration across teams. The PMO currently supports 26 'live' projects across four Directorates. They have put forward 15 candidates to attain accredited Prince 2/Agile Project Management training and provide in-house training available to all. All these efforts have improved reporting standards at all levels, providing better outcomes of successful project delivery and more agile ways of working.

Safeguarding

Safeguarding is the highest organisational priority to ensure children and adults in our care are supported and kept safe from harm.

The Independent Safeguarding Board continues to provide a robust level of oversight and scrutiny. The board is provided with quarterly reports which detail strategic updates and data which highlights points for action and oversight.

Operationally, the Safeguarding Team has three advisors, with specialisms in Adults, Children and Young People and National Programmes. All three advisors are now trained in adult safeguarding. A new Safeguarding Lead joined the organisation in September 2023. Whilst maintaining operational oversight of safeguarding incidents, which includes supporting decision making in relation to external referrals and regulatory notifications, the team have implemented proactive strategies to support learning, development and oversight of safeguarding across the organisation.

The Adult Safeguarding Induction training has been refreshed to support a case study learning approach which promotes active engagement and discussion. The Advisor runs regular reflective practice sessions which can be attended by managers across adult services to support the implementation of reflective practice and learning at service level. A new risk escalation procedure has been introduced.

Schools and our children's home are supported with supervision and Designated Safeguarding Lead Network Events. A new risk escalation procedure has been introduced to mirror the approach in adult services and a network has been established for children and young people's services that provide face-to-face support for children across the directorates.

A robust reporting procedure has been introduced for National Programmes Services which is complemented by a guide to safeguarding. Bespoke training has been developed for teams which have a more direct contact role and reflective practice sessions have been introduced for services who are working with increased risks in respect of safeguarding.

The annual internal safeguarding audit for Adult Services has been revised in line National Institute for Health and Care Excellence guidelines and regulatory guidance for all four nations. This is supporting to develop a culture of continuous improvement, with both service and organisational level actions generated.

A more advanced digital system of recording safeguarding concerns has been implemented, which has supported more accurate data collection to better identify themes and trends. Work is underway for further digitalisation which will result in an incident management system, expected to be operational by the end of 2024.

Financial safeguarding remains a key area of development for adult services and an interim consultant is undertaking a full review of policy and procedures to ensure we are supporting people effectively and safely with personal money management. A plan of the transference of appointeeships from the National Autistic Society has begun.

Safeguarding training is mandatory for all staff, volunteers and trustees and is delivered either via online courses, virtual interactive delivery or face to face. Bespoke safeguarding in the context of HR training has been delivered to colleagues in HR and face-to-face safeguarding training is planned for trustees in October 2024.

Safeguarding training 1 April 2023 – 31 March 2024	No. of staff
Online Basic Safeguarding Awareness course for staff and volunteers	423
Online Safeguarding Adults (all courses) for staff and volunteers	1,416
Online Safeguarding Children (all courses) for staff and volunteers	622
Adult Safeguarding Induction Training	276
Welcome to our charity Safeguarding Induction Training	313

Human Resources

Managers across the charity have been empowered to manage their recruitment activities through the rollout of A-Recruit, an automated recruitment platform. An in-depth training programme was conducted to equip managers with the necessary skills.

Our payroll service was successfully migrated to an in-house solution as of June 2023. The project has delivered significant benefits, including increased accuracy and flexibility and a substantial reduction in cost.

A full-scale auto-enrolment pension audit was completed which concluded in 2023. We have identified and rectified all compliance issues since the last re-enrolment date. Our pensions administration has now been successfully migrated to our new provider, First Actuarial.

A number of local market pay schemes were introduced in 2023 to respond to particularly acute recruitment and retention difficulties. These schemes have proven to be very effective, contributing to reduced agency spend and a reduction in staff turnover.

The first structured charity-wide pay uplift was implemented in 2023. This provided a necessary pay increase for all colleagues to support with the increased cost of living.

A portfolio of 14 flexible benefits was implemented in April 2023. In addition, we introduced two new employer funded benefits for all permanent, fixed-term and temporary employees which consisted of the Healthcare Cashplan and Life Assurance. Finally, we introduced a new discounts and cashback platform.

In June 2023, we agreed to introduce a range of soft benefits tailored and applicable to each directorate. This includes working nine-day fortnights, paid wellbeing days, a paid occasion day, flexible working around core hours, and extended paid leave recognising long service.

The HR Directorate was restructured in late 2023, creating an HR Hub providing operational advice to managers and transactional HR activity, along with an HR and Organisational Development team focusing on strategic solutions to people challenges and ensuring our workforce is suitably skilled. Since the HR Hub was launched, an average of 3,500 emails per month are received and 98% of enquiries are responded to within two working days.

Gender pay gap

The gender pay gap analysis looks at differences in average hourly pay rates for men and women. For the report ending April 2023, the mean difference was 0.83%, equating to men earning 12p more than women. The median difference was – 0.89%, so the middle-paid woman was paid 11p more than the middle-paid man. The mean average was a slight improvement on last year.

We also report the proportions of males and females in the four quartiles - where the staff are sorted from highest to lowest by hourly pay and split into four equal sized groups. Each group showed a consistent 70/30 female/male split, showing that there is no particular bias at any level of the organisation.

Learning and organisational development

A refocused Learning and Organisational Development team has completed the first organisation-wide learning needs analysis – identifying and scheduling all mandatory learning for staff. The team has begun work on improving induction, building induction and career pathways that ensure colleagues have the right skills and knowledge and opportunities for career development, as well as learning being delivered in the most effective and efficient manner possible.

In addition, we are also reviewing our access to qualifications, with a particular emphasis on apprenticeships and enhancing our management and leadership offering to build skills, both of which will contribute to growing our internal talent pool and supporting employee retention.

Diversity, inclusion and wellbeing

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We have renewed our commitment as a Disability Confident Employer.

Our internal Pioneer Project has started, where we aim to become the best employer for autistic people. Initial actions included consultation with autistic staff and developing a plan for the project. We are committed to achieving the Autistic Employer Inclusion Award to attract and improve the experience of all autistic colleagues within the charity.

Volunteering

We have continued to grow the number of volunteer roles and we actively encourage autistic people to volunteer for us. Some autistic volunteers have gone on to paid roles within the charity.

During 2023-24, we had an average of 888 volunteers, with numbers of volunteers increasing from 811 in April 2023 to 954 in March 2024. During the year, there were 370 new volunteers recruited and 222 left their volunteer role.

IT

Developments with our IT department included: introducing new CRM systems for our commercial work and helplines (MS Dynamics); introducing a new website for World Autism Awareness Week; and supporting the deployment of our new care management and compliance systems including uplifting the number of devices available to staff. In addition, we have upgraded our cyber essentials security certification to cyber essentials and supported the development of digital strategies across the charity.

In 2024-25, in Fundraising, we plan to:

- improve our supporter experience; ensuring we are giving our existing supporters the best possible experience. This will include more relevant and timely communications from us, more engaging and personalised thanking, and faster acknowledgement and responses from us across the board
- deliver new rewarding fundraising offers; ensuring we have opportunities for supporters to donate or fundraise for us in ways that work for and are exciting for them
- do more of what works well; where we have fundraising initiatives that work well, in that they are successful in raising essential funds and are enjoyed by our supporters, we will invest to expand or make these even better.

In HR, we plan to:

- integrate CV Library as an additional job board to enhance recruitment campaigns, especially for hard-to-fill roles
- review our benefit offering annually to ensure we maintain an attractive proposition for colleagues
- continue to build our work and wellbeing offer, including introducing a work and wellbeing plan to support colleagues to 'be well, stay well and get well'.

In IT, we plan to:

- continue development of Dynamics CRM areas – including for our Autism Help and Supporter Care teams
- Develop new web platforms for strategic areas including:
 - a new or upgraded learning management system
 - a new or upgraded website for our professionals offer 'Autism Know-How'
 - new web and CRM tools to support our diagnostic offer.

Thank you

We would like to sincerely thank all the charitable trusts and foundations, companies, branches and individuals who have helped us with their commitment and generosity throughout the year. Without such fantastic support, we would not be able to provide crucial support, information and advice to many thousands of autistic individuals, their families and loved ones.

Goldman Sachs Gives at the recommendation of Andrew Bagley
Apax LLP
Beatrice Laing Trust
Bloomfield Trust
Charlotte Warner and Bruno Paulson
Computacenter
Cullum Family Trust
Dr. Scholl Foundation
House of L Toys
Haverstock
HelmsBriscoe HB Cares in conjunction with Meeting Professionals International Foundation
Kusuma Trust
Marvel FMCG Ltd
Pears Foundation
Project Giving Back
Prospero World
Salesforce
The ARN Foundation
The Barrow Cadbury Trust
The Entertainer
The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed W & R Barnett
Willie and Mabel Morris Charitable Trust
Ulster Garden Villages
ICE Benevolent Fund
Chemists' Community Fund of the RSC
Chartered Accountant's Benevolent Fund
Naval Children's Charity
Community Foundation Northern Ireland
The Rayne Foundation
The Rank Foundation
The Garfield Weston Foundation
Thea and Peter Boshier
My Sliding Wardrobe
UBC
Kicks Shoelaces

Clear Channel UK
 EY
 Pavers Foundation
 Hagley West
 The Bar of Northern Ireland
 Odyssey Group Foundation
 The Entertainer
 Tesco
 Secure Trust Bank
 National Lottery Community Fund (Improving Lives)
 National Lottery Community Fund (Young Start)
 National Lottery Community Fund (People and Communities)
 Motability Foundation
 The National Lottery Heritage Fund
 Adint Charitable Trust
 Liz and Terry Bramall Foundation
 Wooden Spoon
 The Lawson Trust

We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries, and our wonderful Team Autism members and supporters who have run, walked, swum and completed a number of other amazing challenges or raised money throughout the year in their own way.

There were also a number of individual and corporate donors, who have made significant gifts towards our work but have chosen to remain anonymous. We would like to thank them for their support.

We also received grants from statutory bodies including:

Cashback for Communities 2023-2026 £674,973: Funding to deliver our Moving Forward+ employment programme for young autistic people in Scotland.
Department of Health and Social Care 2021-2024 £275,100: Funding for the VCSE Health and Wellbeing Alliance.
Welsh Government, Sustainable Social Services 2022-2025 £174,721: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.
Department of Health NI - Carer's Fund 2022-2024 £26,365.90: Funding to deliver social groups and activities to carers in Northern Ireland
Scottish Government – Social Isolation and Loneliness Fund £50,029: Funding to deliver our Connections project which runs social groups for autistic adults across Scotland.

Health and Social Care Alliance Scotland – Self Management Fund £118,072: Funding to deliver our Growing Up project in partnership with Carers Scotland, providing workshops for parents and carers of autistic young people.
Scottish Government and Creative Scotland – Youth Open Arts Fund £8,424: Funding to deliver our Reimagining Art group – delivering arts activities in Glasgow to autistic children and young people.
Scottish Government and Inspiring Scotland – Autistic Adult Support Fund £63,233: Funding to deliver our Embrace Autism project alongside Autistic Knowledge Development to provide post-diagnostic support.
Greater Manchester Health and Social Care authorities £103,500: For delivery of the Greater Manchester Autism Consortium service 2023-2024.
Department of Communities £92,222: Funding to create a Communications Officer role within our Northern Ireland team.

Streamlined Energy and Carbon Reporting

Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is a legislative requirement for inclusion in the Directors' Report. It requires all large companies to disclose their operational energy consumption and related emissions. This is the fourth year of reporting for the National Autistic Society.

The high-level summary of energy consumption and related emissions is in Table 1 below.

Unit	Gas	Electricity	Transport	Liquefied Petroleum Gas (LPG)	Total
kWh	5,679,990	3,309,529	1,578,917	259,386	10,827,822
Mileage	N/A	N/A	1,457,118	N/A	1,457,118
Litres	N/A	N/A	N/A	35,733	35,733
kgCO ₂ e	1,038,870	685,238	375,014	7,665	2,106,787
tCO ₂ e	1,038.9	685.2	375.0	7.6	2,106.7
%	49.3	32.5	17.8	0.4	100

Table 1: High-level summary of the energy consumption (kWh), mileage and related emissions

The National Autistic Society's total CO₂e emissions breakdown is highlighted in Figure 1 below. The charity measures Scope 1 emissions that include LPG, transport and gas from operating buildings, residences supporting autistic people and for travel using leased vehicles. These emissions account for 67.5% of the total emissions. Scope 2 emissions come from the electricity used to operate buildings and account for the remaining 32.5% of total emissions.

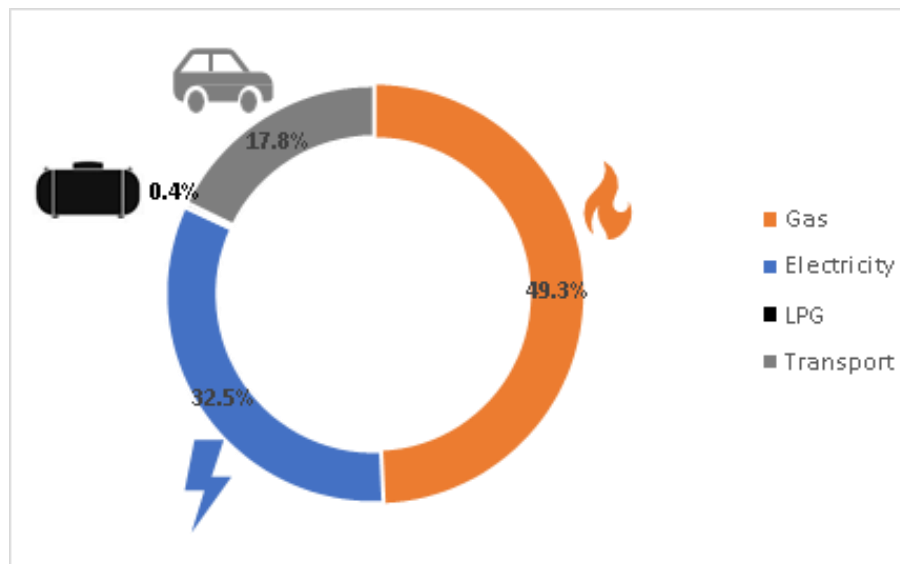


Figure 1: The National Autistic Society's CO₂e emissions categorised by gas, electricity, LPG and transport

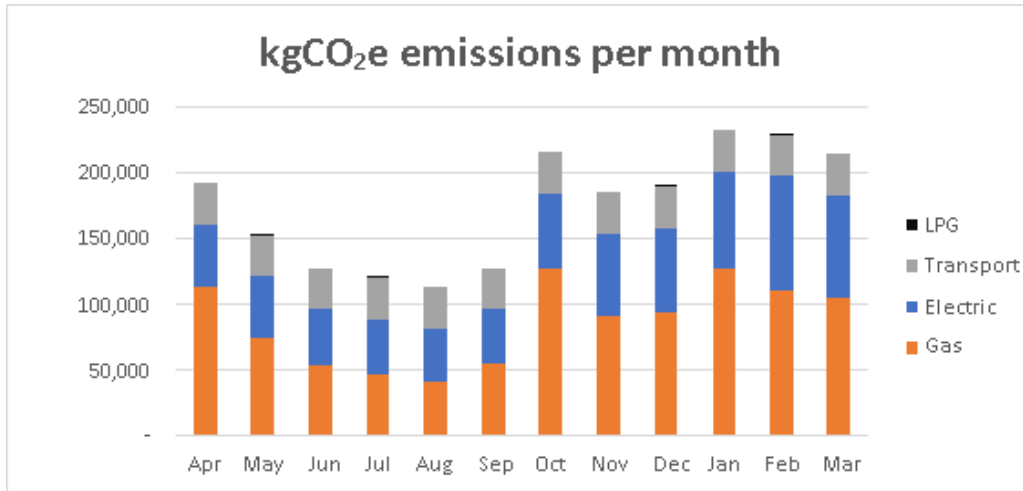


Figure 2: kgCO₂e emissions categorised by LPG, transport, electric and gas

Figure 2 above provides a detailed view of kgCO₂e emissions. The monthly data reveals a seasonal pattern, with higher emissions during the colder months, which is expected due to increased heating, lighting demands and more time spent indoors.

Figure 3 below compares the annual energy consumption in kWh over the two most recent reporting periods. It clearly illustrates a significant reduction in gas usage, while electricity consumption has seen a slight increase.

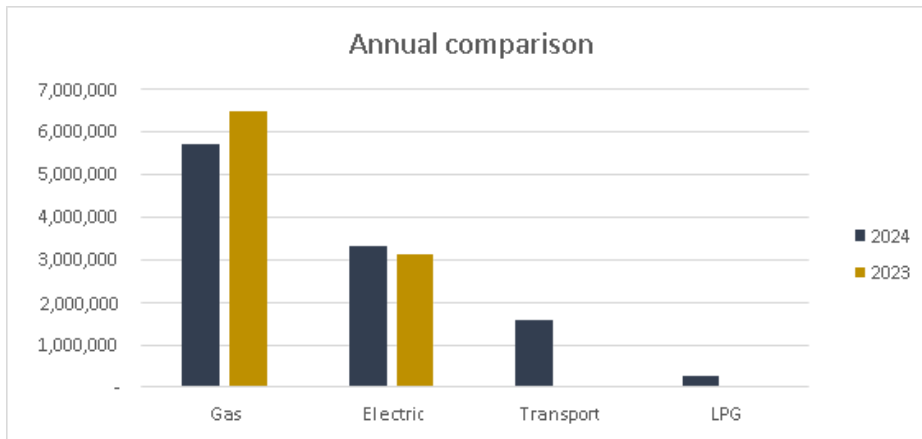


Figure 3: Annual energy consumption comparison for recent reporting periods

Energy data for transport for the 2022-2023 reporting period was not measured in kWh; instead it was reported in litres of fuel consumed.

Intensity metric

An intensity metric gives an indicator of carbon performance based on an operational figure. In this instance, staff numbers were used to evaluate performance, with each of the 3,017 employees responsible for emitting an average 698 kgCO₂e. This metric is calculated annually and compared in Table 2 and Figure 4. Between the reporting periods of 2023 and 2024, a decrease of 39 kgCO₂e per staff member was observed.

Intensity metric		
Year	2024	2023
Number of staff	3,017	2,451
kgCO ₂ e	2,106,787	1,807,054
kgCO ₂ e/psm	698	737

Table 2: Intensity metric comparison between 2023 and 2024

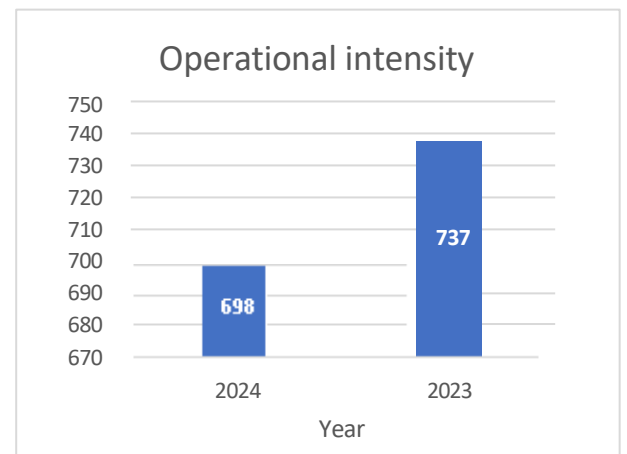


Figure 4: Operational intensity per staff member

National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the reporting period and those that are currently underway.

LED lighting

Whenever feasible, contractors and staff are encouraged to replace outdated, inefficient lighting with LED alternatives as part of regular maintenance, especially when existing lamps reach the end of their lifespan.

Electric vehicle introductions

We have begun to electrify our fleet. While the impact has been minimal this year, we are committed to significantly expanding this initiative in the future.

Methodology

Energy sources

Our charity measures both Scope 1 and Scope 2 emissions. All energy data was collected by our energy supplier, Utility Aid, with transport data and staff numbers collated internally.

Scope 1 emissions are direct emissions from owned or controlled sources while Scope 2 emissions come from the generation of purchased energy.

Table 3 shows the breakdown of carbon emissions, with Scope 1 emissions making up 67% of the total and Scope 2 emissions accounting for the remaining 33%.

We are measuring the following emissions:

Scope 1: Emissions from leased vehicles and on-site gas consumption

Scope 2: Emissions from electricity use.

	Scope 1	Scope 2	Total
tCO ₂ e	1,422	685	2,107
%	67%	33%	100%

Table 3: Carbon emissions categorised by emission scope

Calculations

Table 4 shows the conversion values used to convert energy into kgCO₂e. The 2024 greenhouse gas reporting factors was published by the Department for Energy Security and Net Zero (DESNZ).

Intensity calculations	kWh	kgCO ₂ e
Gas	-	0.1829
Electricity	-	0.20705
LPG	7.259	0.2145
Petrol	1.14204	0.26473
Diesel	1.07954	0.27334

Table 4: Factors used for calculations to convert energy into carbon emissions

Part two: Financial review

All comparisons to prior year exclude the prior year figures for NAS Academies Trust which left the Group in December 2022.

Financial review

Our in-year financial performance reflects good performance in a challenging year, with ever increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. The in-year results of NAS Group show a net operating deficit of £752k from continuing operations excluding actuarial gains on pensions schemes. In 2022/23, the NAS Group generated an operating deficit of £4.4m.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services. During the year, we were however successful in attracting and retaining sufficient staff to reduce the cost of agency staff from £9.6m in 2022/23 to £6.9m.

Unrestricted reserves (excluding fixed assets) have decreased from £9.1m to £7.5m during the year. The unrestricted free reserves exclude the reserve designated for long-term capital financing to acquire fixed assets. Our free reserves are £6.0m. The Trustees have chosen to designate funds of £1.5m to fund the ongoing development work of the Autism Education Trust.

The Trustees are confident that, after review of our income and expenditure projections and reserves, the National Autistic Society can continue to be able to provide much needed support to our beneficiaries.

Financial highlights

NAS Group

Total income was £95m, an increase of £2m from last year (excluding NAS Academies Trust). Expenditure has however remained broadly stable at £96m despite the increase in National Living Wage from £9.42 to £10.42 per hour from 1 April 2023. This reflects reductions from efficiencies in support costs.

Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services; this proportion increased slightly in year to 81% (2022/23: 78.8%) of our total income.

Overall, voluntary income decreased by £4.2m to £9.1m, primarily accounted for by a decrease in grants from £4.6m to £2.1m. Donations and gifts also decreased from £7.5m in 2022/23 to £5.7m.

Expenditure on raising funds decreased by £0.2m to £1.8m (2022/23: £2.0m) and therefore the net contribution to voluntary income decreased to £7.3m (2022/23: £11.3m).

Unrestricted voluntary decreased by £1.7m to £6.3m (2022/23: £8.0m), and restricted income by £0.9m at £2.8m (2022/23: £3.7m).

The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular, fundraising events) recover to a degree, due to the impact of the pandemic and associated restrictions, but it remained below pre-pandemic levels.

We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.

We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.

Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond.

Cash decreased by £3.4m to £13.9 (2022/23: £17.3m). This reflects at least in part the first two annual payments relating to the Brent Local Government Pension Scheme deficit which were made during the year and amounted together to £1.8m.

Debtors increased by £1m to £1.4m (2022/23: £13.1m).

Creditors decreased by £0.7m to £16.2m (2022/23: £16.9m).

Investment income was higher at £623k (2022/23: £325k) due to an increase in interest rates during the year. Investment income relates solely to interest receivable on cash deposit balances.

Staff costs accounted for 74% of our overall costs, a slight increase from 72.4% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.

We purchased fixed assets valued at £1,162k (2022/23: £587k) in the year. This was primarily for improvements to properties in which our services are provided.

Designated funds are set at £1.5m (2022/23: £1.9m), which is deemed acceptable for the Autism Education Trust development.

The value of our LGPS pension deficit decreased in year to £1.0m from £3.8m. This is partly due to the annual payment to Brent for the year (£0.9m). The balance of the decrease is due to actuarial factors.

A number of efficiency programmes were completed during the year and are planned to continue next year to reduce costs across a number of areas of the charity.

NAS Services Ltd

NAS Services Ltd is the trading arm of the National Autistic Society through which it delivers the majority of its welfare and education services. It is funded through fee income received from providing statutory services to autistic children and adults.

Turnover increased to £63m from £61m due primarily to fee income increases negotiated in the light of cost inflation, most notably the increase in the National Living Wage. We continue to work with funding authorities to negotiate uplifts to meet the increasing costs of providing services.

£56.6m (2022/23: £55.1m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major continuing challenge for the company. Given that we continue to operate in a period of austerity and challenge, the directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Autism UK Ltd

Autism UK Ltd is the subsidiary through which we trade Christmas cards and sponsorship of conferences and events.

Turnover increased from £30k to £43k mainly due to increased donations.

Costs increased to £28k (2022/23: £25k) due to higher levels of recharge from the parent company.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use several different channels to communicate with our supporters, including mail, email, phone and social media.

The charity employs a number of professional fundraisers directly and uses agencies in respect of payroll giving, telemarketing, plus online giving and sponsorship sites such as JustGiving.

The charity subscribes to the Fundraising Regulator, including the Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. We adhere to the Chartered Institute of Fundraising 'treating donors fairly' guidance, and we are

actively participating members of the Chartered Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry-recognised fundraising standards in 2023-24. Since its inception in 2017 up to 31/03/2024, the charity has received – and acted upon – 17 suppression requests from the Fundraising Preference Service, three of which were received in the year to 31 March 2024. We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the year, the charity received 202 complaints, 14 of which were related to fundraising practice or products. All of these complaints were fully investigated and resolved. The 14 fundraising practice concerns were received, investigated and resolved by the Supporter Care team.

Pay policy

Pay is set at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We remain committed to becoming a market median payer, and future compensation strategies will aim to achieve this within the boundaries outlined.

Following on from appointments, any increase in remuneration is considered based on the following context:

- performance and contribution measured against business priorities
- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark
- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

All awards are recommended by the line manager and approved by a director. For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Finance.

Work has begun on job descriptions, salary benchmarking and the revision of pay bands, and will continue next year. We have started to introduce additional benefits and are at an advanced stage in the introduction of a new soft benefits package.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk.

The Executive Leadership Team (ELT) is charged with identifying, assessing and monitoring the major risks (based on likelihood of occurrence and potential impact) faced by the charity.

The Audit and Risk Committee, which reports directly into the main Board of Trustees, examines and monitors the effectiveness of risk management, providing challenge to ELT members where control measures require strengthening. This committee involves Trustees, and other senior managers, including the Head of Internal Audit and Risk.

In addition, the other main committees – Finance, Quality Assurance and Schools Governance – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

During the year, the Audit and Risk Committee has continued to maintain a close overview of management's implementation of departmental and interdepartmental action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body reviews the risk register on a quarterly basis and is able to confirm that the major risks to which the charity is exposed continue to be properly identified and closely monitored, and that appropriate control measures are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- **Financial:** Pressure remains on contracted and voluntary income streams. Attention is currently being paid to the continued rise of inflation (wage, general and utility costs in particular). The Board, supported by its subcommittees, monitors in year business performance and the medium and longer-term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.
- **Operational:** There has been an increased focus on ensuring there is a sufficient substantive, experienced and skilled workforce across all services and a concentrated effort on reducing the use of agency staff to drive up the quality of care and support for our beneficiaries. The use of a single agency staff provider has been introduced to support a more consistent approach to using agency staff and work has begun to explore the options for the digitalisation of care records.
- **Operational:** We work closely with stakeholders, including autistic people who receive our services, as well as those who fund these services, to ensure that our activities are structured accordingly. In addition, we recognise the challenges of new technology and the different ways of communicating and processing transactions. The increasing risk related to cyber activities is managed proactively within the organisation.

The Trustees along with the Executive Leadership Team, have produced a long-term vision, which is a society that works for autistic people and have created a new strategy for 2023-2026.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must continue to closely analyse the impact of the care sector crisis.

The Society has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risk. The internal audit function evaluates the adequacy and effectiveness of controls across our activities.

Reserves policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process.

We have maintained the level of designated funds last year and continue to focus on the underwriting of the continued future of the AET. Note 15 to the accounts provides more details on our designated funds.

The general reserves figure of £6.1m is regarded as being the charity's level of free reserves. In calculating the balance the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed by an actuary, is not in total immediately repayable with plans for meeting the deficit over a long period in place.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it moves forward with its strategic review of its operations.

	2024	2023	2022
	£000	£000	£000
Reserves held at 31 March			
Free Reserves	6,046	7,246	10,862
General Funds – designated	1,520	1,871	2,230
Restricted Reserves	2,690	3,059	2,795
Designated Funds – Fixed Assets	21,092	20,638	20,950
NAS Academies Trust reserves	-	—	19,793
Total reserves excluding pensions reserves	31,348	32,813	56,630
Pension	(1,792)	(3,775)	(15,218)
Total reserves	29,556	29,038	41,412

Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long-term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2028 which consider the charity's activities, financial position and risk management policies

together with likely factors affecting future development including environmental factors such as the increase in staffing costs and the level of inflation including utility costs. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing levels of free reserves and available cash, coupled with the strategic review of operations and risk-based controls, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. In our highest risk area, the delivery of our adult social care operations, a service-by-service turnaround plan addressing those services with reduced financial viability is underway and regularly monitored by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position if needed during the period of turnaround in adult services or if they believe the most likely scenario is at risk. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Pensions and FRS102

When reviewing the charity's risks and appropriate level of reserves required, the Trustees also take into consideration the impact of its pension liability as determined under FRS102.

We include within our accounts the actuarial valuation of Brent Local Government Pension Scheme, one of our two Local Government Pension Schemes. The other, Somerset, shows an actuarial surplus which is not reflected in the balances sheet as it is not considered that it can be realised in the foreseeable future. This year, our liability has decreased by £2.1m to £1.8m. This decrease follows a decrease of £11.4m to £3.8m in 2022/23 (including the removal of the NASAT component - £2.2m), a decrease of £4.3m to £15.2m in 2021/22, an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

These movements demonstrate the volatility of this liability which is largely due to the changing conditions in financial markets and inflation assumptions which are outside our control.

Whilst there is volatility in the overall liability, the National Autistic Society does have more certainty than in the past over the cash flows surrounding the pensions schemes and these are factored into our budgets and forecasts. The Brent scheme was closed to new accruals as at 31 March 2022, in November 2023 we completed a Debt Deferral Agreement which allows the National Autistic Society to settle the residual debt by a series of annual payments, fixed in the near term. Annual payments are £892k fixed until the year ended 31 March 2028.

Note 21 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

Summary of the effects of changes in the pension funds on reserves	2024	2023	2022	2021	2020
	£m	£m	£m	£m	£m
Restricted reserves excluding NAS Academies Trust	2.7	3.0	2.8	2.5	2.4
Restricted funds NAS Academies Trust	-	—	19.8	19.9	19.6
Unrestricted reserves before Pensions Fund deficit	28.7	29.8	34.0	33.2	31.7
FRS 102 opening deficit on pension funds	(3.8)	(15.2)	(19.5)	(14.5)	(17.4)
Change in FRS 102 Pensions deficit in year	2.0	11.4	4.3	(5.0)	2.9
Reported total reserves as per Balance Sheet	29.6	29.0	41.4	36.1	39.2

Investment policy

Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or other investment products.

As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short-term deposit accounts or three to six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2023/24.

Due to increasing interest rates over the past year, the investment return was slightly ahead of expectations.

As at March 2024, the Society had £5m in an instant access fixed rate deposit and a further £8.9m held in interest bearing current accounts.

Structure, governance and management

Our constitutional structure

The National Autistic Society (NAS) first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 01205298. The National Autistic Society operates under our Articles of Association as adopted by the members on 18 November 2023.

The services that we provide in Scotland, Wales and Northern Ireland are managed from local offices that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland.

We are a membership organisation, with 16,969 memberships and 20,189 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2024, there were 116 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which two are currently active: NAS Services Limited through which we provide child and adult services and Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events. The National Autistic Society's interest in the NAS Academies Trust came to an end on 19 December 2022 when the Trust became independent and changed its name to Liberty Academies Trust.

A list of all subsidiary companies is shown within the notes to the accounts.

Charitable objects and public benefit

Our formal objects are: "the development, delivery and promotion of the education, health, welfare, care and support of people on the autism spectrum and with related conditions ("autistic people")."

The Trustees confirm that they have complied with the duty in Section 4 (4) of the *Charities Act 2011* by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Society and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. It is not restricted by gender either. The education and care services we provide are outside the funding capacity of all but a very few families. Those fees are almost invariably fully paid, directly or indirectly, by the state.

Under the law of Scotland, the National Autistic Society is established for the public benefit through:

- advancement of education
- advancement of health
- relief of those in need through age, ill health or disability.

These activities are either provided for the benefit of autistic people directly or indirectly through supporting their parents, carers or advocates.

Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

The Board of Trustees

Our Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose, one or more Vice Chairs.

Board vacancies are advertised with potential candidates being interviewed by a small panel of Trustees, which includes the Chair.

In addition, candidates are interviewed by a panel of autistic people who provide advice and recommendations to the Trustees' panel. Appointments are confirmed by the full Board and are subject to retrospective ratification by the membership at the next AGM.

The Board seeks to ensure a good mix of experience and expertise, covering commercial business, local government management, secondary and further education, special needs teaching, marketing, accountancy, organisational and financial management and of course, personal and family experience of autism.

Trustees hold office for a term of four years and may stand for re-election provided they do not serve for longer than eight years in aggregate (12 years if serving as the Chair of Trustees or Chair of a Board Committee).

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

Trustees meet formally as a body at least four times a year but all Trustees are also involved in one or more standing Board committees, each of which meets several times a year. Trustees may also attend general meetings of members (all Trustees

must be subscribing members of the charity). All Trustees submit to an enhanced disclosure check from the Disclosure and Barring Service on being elected and this is refreshed periodically while they remain a Trustee.

Trustee induction and training

All Trustees undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management.

Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the National Autistic Society and the roles of senior management.

Specific induction programmes are tailored to match the experience of individual Trustees but will generally include briefing sessions with members of the Senior Management Team, visits to one or more of our schools and adult services and on occasion, external training in the roles and responsibilities of Trustees. Periodically, an audit of Trustees' skills and experience is undertaken and this helps the Chair, in discussion with individual Trustees, to identify further training that will enhance their contribution to the charity's governance.

Decision-making

Having approved the annual budget (reflecting the strategic plan), the Board of Trustees delegates policy implementation and day-to-day management to the Chief Executive. Outcomes are monitored through a structure of committees of Trustees acting under terms of reference delegated by the main Board. The Finance Committee acts on behalf of the Board to review staff pay and benefits, with the committee's recommendations being considered by the full Board. This committee also oversees the objectives, performance appraisals and succession planning of the Chief Executive and Executive Leadership Team.

It is the role of the individual committees to ensure that the Board of Trustees considers all constituent parts of the charity when making decisions and that funds are used to best meet the requirements of each beneficiary group.

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Executive Leadership Team (ELT). The ELT, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly.

The directors of the charity consider that they have fulfilled their duties in accordance with section 172(1) of the UK *Companies Act 2006* and have acted in a way which is most likely to promote the success of the Group for the benefit of its stakeholders as a whole in the following ways:

When making decisions, the Trustees and their delegated bodies review both the immediate and longer-term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families. In particular, they consider:

•Impact on employees

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below. We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board. We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and Yammer.

•The people we support

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Trustees from our Schools Governance Group visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. Similarly, Trustee visits to adult services are recommencing, following the lifting of COVID restrictions.

We regularly consult people using our advice, information, employment and peer support services to understand their needs and challenges and allow us to improve the design of those services around what people want. Reports of people's experiences using these services are shared with Trustees.

•Our suppliers

We recognise the crucial part our suppliers and partners play in ensuring we are able to operate, deliver our plans and meet the needs of our beneficiaries. We work closely to ensure our relationships with our key partners are managed appropriately, from planning long-term collaborations to payment terms and communication.

•Community and environment

When planning our activities, we work closely with all key stakeholders, particularly our beneficiaries, to ensure that our work helps to make society work for autistic people. We regularly conduct the largest surveys of autistic people and families in the UK and our findings drive our programme planning, alongside input from our volunteer-run branches, members and staff.

Many of our activities, particularly our schools, adult services and branches, are an integral part of their local communities, from providing localised advice to supporting professionals locally and facilitating community events in our buildings.

The Charity Code of Governance

The National Autistic Society Board of Trustees takes its governance responsibilities seriously and, as a large charity, aims to have a governance framework that is fit for purpose, compliant and efficient. The Board has established a solid foundation in governance in which all of its Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objectives most effectively for its beneficiaries' benefit, and contribute to the charity's further development.

Following a detailed review of the Charity Code of Governance in 2022, a review of the board committee structure and terms of reference has been completed and implemented in 2023.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by an executive leadership team of seven directors who lead the functional activities. These are: the Director of Finance; the Managing Director of National Programmes; the Director, Assurance and Compliance; the People Director; the Managing Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT and Business Change.

Diversity

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We are a confident disability employer and as part of our commitment to diversity, we are equally keen to ensure we continue to promote a strong connection with autistic people in all our recruitment and employment practices. We have strengthened the involvement of autistic people in staff recruitment and have reviewed our recruitment practices to make sure that we are as open as possible to autistic applicants. We continue to roll out the mentoring support programme to autistic employees, as well as providing programmes for managers geared towards providing a better understanding of how to support individuals with a seen or hidden disability in the workplace.

We know that staff development and engagement are crucial to our organisation's future. A staff survey is undertaken on a regular basis and this helps to inform our priorities and policies to develop effective communications with our staff and to understand the key issues and priorities. For some years we have maintained an effective Staff Forum and this is supported by regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

Honorary offices

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents are people who have served and continue to serve the charity voluntarily in a range of important ways.

Our Patron, Her Royal Highness The Duchess of Edinburgh, has fulfilled the role of Royal Patron for over 20 years and in April 2023 visited our Salesian Cullum Centre in Chertsey for autistic students. The Duchess spent time chatting to staff and students, and visited their classes including art, cooking and speech and language games.

We also remain hugely grateful to our President, Jane Asher, for her commitment to our charity. Once again, Jane lent her support to our tenth annual Starshine carol concert, which helps us to raise vital funds and awareness of the challenges facing autistic people.

Key volunteers, staff and advisers

Patron: Her Royal Highness The Duchess of Edinburgh GCVO

President: Jane Asher

Chief Executive: Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Haver

Dr Gillian Baird OBE

Professor Simon Baron-Cohen

Colin Barrow CBE

Baroness Browning of Whimble

Peter Cullum CBE

Simon Cullum

Professor John Dickinson

David Downes

Sir Norman Lamb

Dr Christopher Mason MBE

John Swannell

Marianne Swannell

Baron Touhig of Islwyn and Glansychan Trustees

Trustees

Dr Stephen Ladyman, Chair of Trustees

Zahaan Bharmal

Rachel Bowden appointed 1 February 2024

Edward Caddle resigned 14 March 2024

Olga Clayton

George Davidson

Maha El Dimachki resigned 12 October 2023

Alastair Gilmartin-Smith appointed 1 February 2024

Pamela Marsden appointed 19 July 2023

Elisa Menardo resigned 14 March 2024

Sheila Norris

Dr Manpreet Pujara resigned 11 April 2023

Stewart Rapley resigned 12 October 2023

David Reeves

Helen Roberts

John Roscoe

Harry Wordsworth

Julian Schofield appointed 14 December 2023

Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources

Josh Fitzgerald, Education

Lesley Andrews, Assurance & Compliance

Steven Rose, Adult Services resigned 31 May 2024

Kelly Evans, Finance resigned 31 July 2023

Paul Robinson, Finance appointed 31 July 2023

Peter Watt, National Programmes

Nick Slowe, IT & Business Change

Banker

Barclays Bank PLC, One Churchill Place, London E14 5HP

Auditor

Buzzacott LLP, 130 Wood Street, London EC2V6DL

Solicitors

Clifford Chance London, 10 Upper Bank Street, London E14 5JJ

Hempsons LLP, 100 Wood Street, London EC2V 7AN

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Trowers & Hamlins London, 3 Bunhill Row, London EC1Y 8YZ

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

Company Secretary

Bruce Thompson

Company number

01205298

Statement of Trustee responsibilities

The Trustees (who are also directors of the National Autistic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently
- ◆ observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- ◆ make judgments 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
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the *Companies Act 2006*, the *Charity (Accounts and Reports) Regulations 2008*, the *Charities and Trustee Investment (Scotland) Act 2005* and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees 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 of financial statements may differ from legislation in other jurisdictions.

The following statements have been affirmed by each of the Trustees of the charitable company:

- ◆ so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- ◆ each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the *Charities Act 2011*, the *Companies Act 2006*, the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 10 October 2024 including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr Ladyman', with a horizontal line underneath.

Dr Stephen Ladyman
Chair of the Board of Trustees

Independent auditor's report to the Trustees and Members of National Autistic Society

Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including principal 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 group's and the charitable company's affairs as at 31 March 2024 and of the group's income and expenditure, for the year then ended
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- ◆ have been prepared in accordance with the requirements of the *Companies Act 2006* and the *Charities and Trustee Investment (Scotland) Act 2005* and Regulations 6 and 8 of the *Charities Accounts (Scotland) Regulations 2006*.

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 group and charitable parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 or the group's ability to continue as a going concern for a period of at least 12 months from when the financial

statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the directors' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the *Companies Act 2006*

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

- ◆ the information given in the Trustees' 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 Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' 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* requires us to report to you if, in our opinion:

- ◆ adequate and proper accounting records have not been kept; or

- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 Trustees 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the *Companies Act 2006*, the *Charities Act 2011*, the *Charities and Trustee Investment (Scotland) Act 2005*, together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a

higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 trustees, as a body, in accordance with Regulation 10 of the *Charities Accounts (Scotland) Regulations 2006*. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

16 October 2024

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	2024 Total funds £'000	2023 Total funds £'000
Income & endowments from:					
Income from charitable activities					
Transforming lives:					
. Education		25,387	—	25,387	28,330
. Social and independent living support		52,236	—	52,236	49,762
. Other charitable activities		7,896	—	7,896	7,264
Changing attitudes					
. Other charitable activities		88	—	88	77
Donations and legacies	1	6,351	2,750	9,101	13,292
Other trading activities	2	79	—	79	92
Investment income		623	—	623	325
		<u>92,660</u>	<u>2,750</u>	<u>95,410</u>	<u>99,142</u>
Expenditure on:					
Raising funds					
		1,769	—	1,769	1,993
Expenditure on charitable activities					
Transforming lives					
. Education		24,252	21	24,273	30,538
. Social and independent living support		57,994	338	58,332	58,413
. Other charitable activities		8,601	2,687	11,288	11,943
Changing attitudes					
. Other charitable activities		427	73	500	635
Total	3	<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>103,522</u>
Removal of NAS AT	14 & 22	—	—	—	19,521
Total expenditure		<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>123,043</u>
Net expenditure	4	(383)	(369)	(752)	(23,901)
Actuarial gains on defined benefit pension scheme	21	1,270	—	1,270	11,527
Net movement in funds		<u>887</u>	<u>(369)</u>	<u>518</u>	<u>(12,374)</u>
Reconciliation of funds					
Total fund balances brought forward at 1 April 2023	14-16	25,979	3,059	29,038	41,412
Total fund balances carried forward at 31 March 2024	14-16	<u>26,866</u>	<u>2,690</u>	<u>29,556</u>	<u>29,038</u>

The net expenditure for the financial year dealt within the financial statements of the Parent Company was £752k, before actuarial gains of £1,270k on defined benefit pension schemes (2022-23: net expenditure £3.7m).

The notes on pages 68-94 form part of these financial statements.

With effect from 31 December 2022, NAS AT ceased to be controlled by NAS and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of NAS. The income and expenditure relating to NAS AT were defined as discontinued activities within the 2022/23 financial statements.

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2024

The impact on income and expenditure in 2022/23 of the discontinued operations described above is summarised in the table below:

SOFA	Continuing £'000	Dis- continued £'000	2023 Total £'000
Income	93,118	6,024	99,142
Expenditure	96,835	6,687	103,522
Net expenditure	(3,717)	(663)	(4,380)
Transfers between funds			
Actuarial gains on defined benefit pension scheme	8,932	2,595	11,527
Net movement in funds excluding removal of NAS AT	5,215	1,932	7,147

All other activities of the charity comprised continuing operations during 2023/24 and 2022/23.

Balance Sheet as at 31 March 2024

	Notes	Group		Charity	
		2024 £'000	2023 £'000	2024 £'000	2023 £'000
Fixed assets					
Tangible assets	5	24,463	24,290	24,463	24,290
Current assets					
Stock		79	75	73	70
Debtors	8	14,107	13,099	9,929	8,827
Cash deposits		—	15,805	—	15,805
Cash at bank and in hand		13,946	1,479	13,946	1,479
		28,132	30,458	23,948	26,181
Creditors: amounts falling due within one year	9-10	16,190	16,887	12,006	12,610
Net current assets		11,942	13,571	11,942	13,571
Total assets less current liabilities		36,405	37,861	36,417	37,861
Creditors: amounts falling due after more than one year	11-12	3,898	4,179	3,898	4,179
Provision for Dilapidations		1,159	869	1,159	869
Net assets excluding pension liabilities		31,348	32,813	31,348	32,813
Defined benefit pension scheme liabilities	21	(1,792)	(3,775)	(1,792)	(3,775)
Net assets including pension liabilities		29,556	29,038	29,556	29,038
Funds					
Restricted funds	13	2,690	3,059	2,690	3,059
Unrestricted funds:	15				
Designated funds – fixed assets		21,092	20,637	21,092	20,637
Designated funds – other		1,520	1,871	1,520	1,871
General fund		6,046	7,246	6,046	7,246
Unrestricted funds excluding pension liabilities		28,658	29,754	28,658	29,754
Pension reserve	15	(1,792)	(3,775)	(1,792)	(3,775)
Unrestricted funds including pension liabilities		26,866	25,979	26,866	25,979
Total funds	16	29,556	29,038	29,556	29,038

The notes on pages 68-94 form part of these financial statements.

Approved by the Trustees and authorised for issue on 10 October 2024 and signed on their behalf by:



Dr Stephen Ladyman
Chair of Trustees
Company Number 01205298

Consolidated Statement of cash flows Year to 31 March 2024

	Notes	2024 £'000	2023 £'000
Net cash inflow from operating activities			
Net cash (used in) provided by operating activities	A	(2,373)	477
Net cash used in investing activities	B	(540)	(3,820)
Net cash used in financing activities	C	(425)	(425)
Decrease in cash in the year		(3,338)	(3,768)
Net cash resources at 1 April		17,284	21,052
Net cash resources at 31 March		13,946	17,284
Decrease in cash in the year		(3,338)	(3,768)

A Reconciliation of net income to net cash inflow from operating activities

	2024 £'000	2023 £'000
Net expenditure for the year (as per the statement of financial activities)	(752)	(23,901)
Adjusted for:		
Interest from investments	(623)	(325)
Interest payable on loan	144	153
Depreciation charges	989	1,019
Profit on sale of fixed assets	—	(6)
Decrease in stock	(4)	(32)
(Increase) decrease in debtors (excl. interest receivable)	(1,008)	1,485
Increase in creditors	486	1,520
Pension service cost / (credit) and other costs	179	380
Pension deficit repayments	(1,784)	
Removal of NAS AT	—	20,184
Net cash (used in) provided by operating activities	(2,373)	477

B Cash flows from investing activities

	2024 £'000	2023 £'000
Interest income on cash deposits	623	325
Purchases of property, plant and equipment	(1,163)	(428)
Proceeds from sale of fixed assets	—	924
Net cash (used in) provided by acquiring assets	(1,163)	496
NAS AT Cash transferred out	—	(4,641)
Net cash used in investing activities	(540)	(3,820)

Consolidated Statement of cash flows Year to 31 March 2024

C Cash flows from financing activities

	2024	2023
	£'000	£'000
Repayment of NAS Enterprise Campus loan	(425)	(425)
Net cash used in financing activities	(425)	(425)

D Analysis of cash and cash equivalents

	2024	2023
	£'000	£'000
Cash in hand	13,946	12,257
Notice deposit (more than 3 months)	—	5,027
Total cash and cash equivalents	13,946	17,284

E Analysis of changes in net debt

	At 1 April 2023 £'000	Cashflow £'000	At 31 March 2024 £'000
Cash			
Cash at bank and in hand	17,284	(3,338)	13,946
Bank and other loans	(4,604)	281	(4,323)
Total	12,680	(3,057)	9,623

Company information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is Weston House, 42 Curtain Rd, London EC2A 3NH.

Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS1022019, the *Charities Act 2011*, the Academies Accounts Direction issued by the ESFA, the *Companies Act 2006* and applicable accounting standards.

National Autistic Society meets the definition of a public benefit entity under FRS102.

The charity has taken advantage of the exemptions available in FRS102 from the requirements to present a charity only cash flow statement and certain disclosures about the charity's financial instruments.

The financial statements are presented in pounds sterling and rounded to the nearest thousand pounds unless otherwise stated.

Going concern

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the annual report.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operation existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions.

The Board of Trustees have reviewed budgets and forecasts through to March 2028 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic, rising inflation, energy costs and other operating challenges on income, cash, reserves and service delivery. Specifically, the Board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across the National Autistic Society's core activities following a strategic review in the year.

Principal accounting policies 31 March 2024

Forecasts have been prepared for a range of scenarios and the directors have considered in depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash, coupled with strong cost control and oversight of the transformation programme, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

On this basis, the Board have concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Basis of consolidation

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. See notes 7 and 8 for further details.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the *Companies Act 2006*.

Material commitments of a capital nature are recognised at the end of the year in the notes to the accounts. These are major contracts entered into by the charity on which liabilities are due in future years.

The charity carries out some activities through a national network of branches. As part of the charity, they use the same charity number, raise funds for both national and local activities and receive central support through advice and publicity materials. All branch transactions are accounted for gross in the accounts of the charity and all assets and liabilities, including cash retained in separate bank accounts are included in the charity's balance sheet.

Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability and although comparative income presented in the SOFA has been restated, there has been no overall impact on income recognised in prior year.

The following accounting policies are applied to specific income streams:

Donations and legacies

Voluntary contributions

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in costs of generating funds.

Legacies

Legacies are accounted for when entitlement is taken, which is when probate has been granted, estate finalised and a notification received by the executors that a distribution will be made or when it is received. Receipt wholly or in part is probable when amount can be measured reliably and notification has been received of intention to distribute.

Donated services or facilities

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay to obtain an equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of receipt.

Grants receivable

Grants receivable for revenue expenditure

Grants are recognised in the SOFA when the conditions for receipt have been met. Where a grant is performance related, ie linked to specific volumes of output, the grant income will be recognised to the extent that the service has been provided.

General Annual Grant is recognised in full in the year for which it is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

Grants receivable for capital expenditure

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation charge to the asset.

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. This includes pension contributions, depreciation and deficits on disposals, direct costs of the charitable activities together with support costs that enable these activities to be undertaken. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on apportionment bases.

All expenditure is inclusive of irrecoverable VAT.

Expenditure on raising funds

Expenditure on raising funds include the costs incurred by the fundraising team in raising voluntary income (donations, gifts, legacies and grants), costs incurred in connection with the purchase of Christmas cards for resale and the securing of sponsorship and investment management fees.

Charitable activities

The costs of charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objects as set out in the Trustees' report.

Grants payable

In some limited circumstances, grant funding is provided to third parties to undertake work that contributes to the charity's objectives. In such cases, the total cost of the activity includes both costs incurred directly by the charity and funding provided to third parties through grant-making activities. Grants payable are recognised when a constructive or legal obligation arises.

Governance

Governance costs represent expenditure incurred in compliance with constitutional and statutory requirements.

The charity maintains various types of funds as follows:

Restricted funds

These are funds which are to be used in furtherance of the objects of the charity but in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Unrestricted funds

These are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

These are unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements along with estimated timescales as to when the funds will be spent. Where a fund is created for a capital expenditure project, transfers are made out of this fund to the fixed asset designated fund when a fixed asset is purchased.

Transfers between funds

Transfers between restricted and unrestricted funds are disclosed separately on the SOFA. Transfers between general unrestricted funds and designated funds are disclosed in the notes to the financial statements. Transfers arise from a number of circumstances, but most commonly:

- ◆ to transfer assets to and from the fixed asset designated fund
- ◆ to transfer assets between other designated funds and the general fund
- ◆ to transfer the value of fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but the asset is held for a general and not a restricted purpose
- ◆ to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation to date, which is provided in equal instalments over the estimated useful lives of the assets.

The financial threshold for capitalising an asset is £5,000.

No depreciation is charged on freehold land. The rates of depreciation applied to other assets are:

- | | |
|---------------------------------|----------------------------|
| ◆ Freehold properties | 2% |
| ◆ Leasehold properties | over the term of the lease |
| ◆ Major refurbishment | 20% |
| ◆ Motor vehicles | 25% |
| ◆ Fixtures and office equipment | 33% |

Principal accounting policies 31 March 2024

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

The condition and carrying value and, where appropriate, service potential, of the freehold and short term leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing and carrying value and the written down value is taken to reserves.

Irrecoverable VAT

A significant amount of VAT is irrecoverable because the group has a mixture of activities which are zero and standard rated, exempt and outside the scope of VAT. The irrecoverable VAT is either allocated or apportioned to the relevant costs in the SOFA or included in fixed assets on the balance sheet.

Financial instruments

The National Autistic Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accruals.

Critical accounting judgements and key sources of estimation uncertainty

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Residuary legacies – The charity recognised residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the financial statements.

Principal accounting policies 31 March 2024

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £1,159k.

Pensions contributions

The charity operates both defined benefit and defined contribution pension schemes.

Defined contribution pension scheme

The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.

Defined benefit pension scheme

The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, the actuarial gains and losses are disclosed on the face of the SOFA.

Teachers' Pension Scheme

The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the Charity. In accordance with FRS102 the TPS is therefore accounted for as a defined contribution scheme.

Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the financial statements material transactions with related parties. See notes 8 and 20 for further details.

Operating leases

Rentals under operating leases are charged on a straight-line basis to the SOFA over the lease term, even where payments are not made on such a basis. Where incentives to sign an operating lease exist, these are spread on a straight-line basis over the lease term.

1 Donations and legacies

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Donations and gifts	3,927	1,812	—	5,739	7,482
Legacies	1,265	2	—	1,267	1,153
Grants – revenue	1,159	936	—	2,095	4,595
Grants – capital	—	—	—	—	62
2024 Total	6,351	2,750	—	9,101	13,292

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000	Total funds 2022 £'000
Donations and gifts	5,403	2,074	5	7,482	7,126
Legacies	1,153	—	—	1,153	1,237
Grants – revenue	1,479	1,595	1,521	4,595	6,126
Grants – capital	—	—	62	62	29
2023 Total	8,035	3,669	1,588	13,292	14,518

As per our policy, all notified legacies were reviewed to determine whether or not they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt and have recognised as revenue only when appropriate.

During the year the charity was notified of a substantial legacy of which the NAS is a co-beneficiary. Due to uncertainty as to the value of the legacy and timing of receipt, no income has been recorded in this respect. The value of the legacy is expected to be in excess of £2m.

The Society benefits greatly from the involvement and support of its many volunteers who help with our campaigning, run our local branches and direct support programmes as well as our advisors, trustees and councillors. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution is not recognised in the accounts.

During 2023-24, the National Autistic Society also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

Notes to the Financial Statements Year to 31 March 2024

2 Other trading activities

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Income					
Sponsorships	19	—	—	19	27
Merchandising	69	—	—	69	65
Total	88	—	—	88	92
Expenditure					
Merchandising	22	—	—	22	10
Total	22	—	—	22	10

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000
<i>Income</i>				
<i>Sponsorships</i>	27	—	—	27
<i>Merchandising</i>	65	—	—	65
<i>Total</i>	92	—	—	92
<i>Expenditure</i>				
<i>Merchandising</i>	10	—	—	10
<i>Total</i>	10	—	—	10

3 Analysis of expenditure

	Direct costs 2024 £'000	Support costs 2024 £'000	Total costs 2024 £'000	Total costs 2023 £'000
Expenditure on raising funds	1,769	—	1,769	1,993
Charitable expenditure				
Transforming lives:				
. Education	20,584	3,689	24,273	30,538
. Social and independent living support	50,823	7,509	58,332	58,413
. Other charitable activities	9,199	2,089	11,288	11,943
Changing attitudes				
. Other charitable activities	500	—	500	635
Total expenditure	82,875	13,287	96,162	103,522

3 Analysis of expenditure (continued)

	<i>Direct costs 2023 £'000</i>	<i>Support costs 2023 £'000</i>	<i>Total costs 2023 £'000</i>
<i>Cost of raising funds</i>	1,796	197	1,993
<i>Charitable expenditure</i>			
<i>Transforming lives:</i>			
. <i>Education</i>	27,179	3,359	30,538
. <i>Social and independent living support</i>	50,477	7,936	58,413
. <i>Other charitable activities</i>	10,927	1,016	11,943
<i>Changing attitudes</i>			
. <i>Other charitable activities</i>	570	65	635
<i>Total expenditure</i>	90,949	12,573	103,522

Support costs are made up of:

	<i>Cost of raising funds £'000</i>	<i>Education £'000</i>	<i>Social & independent living support £'000</i>	<i>Transforming lives other charitable activities £'000</i>	<i>Changing attitudes other charitable activities £'000</i>	Total 2024 £'000
Human resources	—	619	2,108	194	—	2,921
Information technology	—	807	1,433	751	—	2,991
Finance & business services	—	1,344	2,063	522	—	3,929
Chief executive, governance & quality assurance	—	667	1,071	496	—	2,234
Marketing & customer relations management	—	252	834	125	—	1,211
Total	—	3,689	7,509	2,088	—	13,286

	<i>Cost of raising funds £'000</i>	<i>Education £'000</i>	<i>Social & independent living support £'000</i>	<i>Transforming lives other charitable activities £'000</i>	<i>Changing attitudes other charitable activities £'000</i>	<i>Total 2023 £'000</i>
<i>Human resources</i>	15	437	1,005	90	9	1,556
<i>Information technology</i>	38	1,028	2,379	220	21	3,686
<i>Finance & business services</i>	68	752	1,717	335	8	2,880
<i>Chief executive, governance & quality assurance</i>	43	761	1,900	222	18	2,944
<i>Marketing & customer relations management</i>	33	381	935	149	9	1,507
Total	197	3,359	7,936	1,016	65	12,573

Governance cost included in support costs was £267k (2022/23: £418k).

3 Analysis of expenditure (continued)

Basis of allocation

Support costs are allocated as follows:

- ◆ Human resources and payroll is allocated on headcount.
- ◆ Offices services is allocated on headcount.
- ◆ Information technology is partly allocated on headcount.
- ◆ All other support costs are allocated as a percentage of expenditure.

Governance cost analysis

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Company secretary	110	—	—	110	103
Internal audit	90	—	—	90	131
Meeting expenses	7	—	—	7	13
External audit	59	—	—	59	131
Other expenses	—	—	—	—	35
Trustees' expenses	1	—	—	1	5
Total	267	—	—	267	418

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000
Company secretary	103	—	—	103
Internal audit	131	—	—	131
Meeting expenses	13	—	—	13
External audit	115	—	16	131
Other expenses	—	—	35	35
Trustees' expenses	5	—	—	5
Total	367	—	51	418

4 Net expenditure

Net expenditure for the year is stated after charging:

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Auditor's remuneration:				
Statutory audits				
. current year	72	55	70	53
. taxation, advisory & pension audit	4	11	4	8
Depreciation:				
Tangible fixed assets	989	1,464	989	1,018
Profit/loss on disposal of fixed assets				
Profit (loss on disposal)	—	6	—	6
Operating lease rentals:				
Rent payable on properties	3,112	2,881	3,112	2,881
Hire of equipment	60	79	60	79
Hire of vehicles	657	596	657	585

Notes to the Financial Statements Year to 31 March 2024

5 Tangible fixed assets applied for charity use – Group & Entity

	Land and building £'000	Long leasehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor Vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	Total £'000
Cost								
As at 1 April 2023	30,268	1,601	5,607	3,127	129	4,244	215	45,191
Additions	—	—	—	318	—	255	590	1,163
Disposals	(576)	—	(963)	(409)	(21)	(803)	—	(2,772)
Transfers for year	—	—	—	206	—	38	(244)	—
As at 31 March 2024	29,692	1,601	4,644	3,242	108	3,734	561	43,582
Accumulated depreciation								
As at 1 April 2023	8,447	464	4,888	2,950	125	4,028	—	20,902
Charge for year	480	32	139	168	4	166	—	989
Released on disposals	(576)	—	(963)	(409)	(21)	(803)	—	(2,772)
As at 31 March 2024	8,351	496	4,064	2,709	108	3,391	—	19,119
Net book value								
As at 1 April 2023	21,822	1,136	719	177	4	215	215	24,290
As at 31 March 2024	21,341	1,105	580	533	—	343	561	24,463

5 Tangible fixed assets applied for charity use – Group & Entity (continued)

The Trustees have considered the condition and value of the remaining freehold and short leasehold properties occupied by the charity and, in their opinion, the service potential remains unchanged and not impaired. In addition, there are no legal, maintenance or other restrictions which would prevent the charity using the properties for their current purposes or for the charity's purposes.

6 Investments in subsidiaries

NAS Services Ltd.

The Society owns all of the share capital of NAS Services Ltd., a company registered in England and Wales (No. 2757062), engaged in the provision of services.

	2024	2023
	£	£
2 Ordinary £1 Shares	2	2

Autism UK Ltd.

The Society owns all of the share capital of Autism UK Ltd., a company registered in England and Wales (No. 3133553), engaged in fundraising including Christmas card sales and promotional work.

	2024	2023
	£	£
2 Ordinary £1 Shares	2	2

Other subsidiaries

The Society owns the entire share capital of the following dormant subsidiaries all registered in England.

		2024	2023
		£	£
Autistic Cards Ltd.	(No. 00888690)	100	100
Autism North West Ltd	(No. 03331914)	2	2
Ideas on Autism Ltd.	(No. 03902836)	2	2
NAS Network Ltd.	(No. 03270103)	2	2
Autism Scotland Ltd.	(No. 03775069)	1	1
Autism Wales Ltd.	(No. 03775081)	1	1
Action for Autism Ltd.	(No. 03775060)	1	1
		109	109

All of the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent.

7 Results of trading companies and parent charity

	The National Autistic Society 2024 £'000	The National Autistic Society 2023 £'000	NAS Academies Trust 2024 £'000	NAS Academies Trust 2023 £'000	NAS Services Ltd 2024 £'000	NAS Services Ltd 2023 £'000	Autism UK Ltd 2024 £'000	Autism UK Ltd 2023 £'000
Turnover	32,426	32,109	—	6,024	62,941	60,979	43	30
Gift aid income from subsidiaries	6,320	5,923	—	—	—	—	—	—
Operating charges	(39,498)	(41,752)	—	(6,687)	(56,635)	(55,054)	(25)	(23)
(Loss) surplus	(752)	(3,720)	—	(663)	6,306	5,925	18	7
Administration and other costs	—	—	—	—	—	—	(3)	(2)
Surplus (deficit) before actuarial (losses) gains	(752)	(3,720)	—	(663)	6,306	5,925	15	5
Actuarial gains on defined benefit pension schemes	1,270	8,932	—	—	—	—	—	—
Amount covenanted to the charity	—	—	—	2,595	(6,306)	(5,925)	(15)	(5)
Retained surplus for the year	518	5,212	—	1,932	—	—	-	—

The net current asset and share capital and reserves for both NAS Services Limited company registered in England and Wales (No. 2757062) and Autism UK Limited company registered in England and Wales (No. 3133559) as at 31 March 2024 was £2, representing the share capital in each company (2023 £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent.

7 Results of trading companies and parent charity (continued)

The NAS Academies Trust (NAS AT) is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No. 07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets were not wholly owned by the NAS, the charity did exercise control over its affairs until 31 December 2022 and its accounts were therefore consolidated with those of the charity for 2022/23.

Effective 31 December 2022 NAS AT separated from NAS and became independent. The figures shown relating to the 2022/23 financial statements reflect the operating results of the nine months up to that date.

All companies have an accounting year end of 31 March.

Transaction with subsidiaries

The transfer under gift aid of trading profits to the charity from its wholly owned subsidiaries NAS Services Ltd and Autism UK Ltd took place during the year.

	2024	2023
	£'000	£'000
NAS Services Ltd	6,306	5,925
Autism UK Ltd	15	5

Prior to separation on 31 December 2022, the charity exercised control over the assets of the NAS Academies Trust and provided support through services to enable the Trust to carry out its charitable purpose. During the year ended 31 March 2023, the Trust purchased £188k in finance, payroll and HR support, IT support, project management and marketing services from the charity. All such transactions ceased on 31 December 2022.

Amounts charged from NAS to NAS Services during the year were £57m (2023: £55m).

Amounts charged from NAS to Autism UK during the year were £3k (2023: £2k).

Amounts due from subsidiary undertakings at year end were as follows:

	2024	2023
	£'000	£'000
NAS Services Ltd	2,811	2,951
Autism UK Ltd	4	2
Total	2,815	2,953

There were no other related party transactions.

8 Debtors

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade debtors	10,465	9,815	3,472	2,724
Other debtors	404	772	404	771
Amounts due from group undertakings	—	—	2,815	2,953
Prepayments and accrued income	3,238	2,512	3,238	2,379
Total	14,107	13,099	9,929	8,827

9 Creditors: amounts falling due within one year

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Loans repayable	425	425	425	425
Trade creditors	4,113	4,324	1,584	1,650
Taxation and social security	1,907	1,640	1,907	1,640
Accruals	4,413	5,544	4,413	5,539
Deferred fee income and grants	3,389	3,261	1,734	1,663
Deferred income other than fees	1,943	1,693	1,943	1,693
	16,190	16,887	12,006	12,610

10 Deferred income other than fees

Deferred income relates to advance booking on conferences, employment, diagnostic and EarlyBird training and income received in advance for deferred projects, both restricted and unrestricted.

	Group 2024 £'000	Charity 2024 £'000
Balance as at 1 April 2023	1,693	1,693
Amounts released in year	(1,693)	(1,693)
Amounts deferred in year	1,943	1,943
Balance as at 31 March 2024	1,943	1,943

	Group 2023 £'000	Charity 2023 £'000
Balance as at 1 April 2022	744	732
Amounts released in year	(744)	(732)
Amounts deferred in year	1,693	1,693
Balance as at 31 March 2023	1,693	1,693

11 Creditors: amounts falling due after more than one year

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
NAS Enterprise Campus loan (Note a)	3,898	4,179	3,898	4,179
Total	3,898	4,179	3,898	4,179

Note a

In July 2017, the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6m plus £0.12m irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6m repayable over 10 years at a fixed rate of 3.26%, with a capital repayment holiday for the first year. The loan was originally secured on the City Road Offices, but from June 2022, Trustees elected to secure the loan against the Enterprise Campus. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and several.

Dilapidations provision – Group and Charity

	2024 £'000	2023 £'000
At 1 April 2023	869	618
Amounts provided for the year	312	251
Amounts released in the year	(22)	—
At 31 March 2024	1,159	869

The dilapidations provision is recognised on a lease by lease basis and is based on the group's best estimate of the likely committed cash flow.

12 Loans

The loan shown in note 12 is repayable is follows:

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between one & five years	1,699	1,699	1,699	1,699
Instalments falling due after five years	2,199	2,480	2,199	2,480
	4,323	4,604	4,323	4,604

13 Movement on restricted funds

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2024 £'000
Transforming lives					
. Education	434	16	(21)	—	429
. Social and independent living support	(1)	240	(338)	99	-
. Other charitable activities	2,468	2,402	(2,687)	(99)	2,084
Changing attitudes					
. Other charitable activities	158	92	(73)	—	177
Total	3,059	2,750	(3,119)	—	2,690

There are no significant individual restricted funds with balances of over £200k as at 31 March 2024.

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2023 £'000
Transforming lives					
. Education	464	21	(51)	—	434
. Social and independent living support	(22)	333	(312)	—	(1)
. Other charitable activities	2,235	3,191	(2,958)	—	2,468
Changing attitudes					
. Other charitable activities	118	128	(88)	—	158
Total	2,795	3,673	(3,409)	—	3,059

14 NAS Academies Trust

NAS Academies Trust (NASAT) left the charity on 31 December 2022. The amounts included in the SOFA for the year ended 31 March 2023 are set out below:

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Actuarial losses £'000	Divested 31 st December 2022 £'000	Balance at 31 March 2023 £'000
Restricted fixed assets funds	15,300	62	432	—	(14,930)	—
Restricted revenue grants	4,493	5,963	5,761	—	(4,695)	—
Pension reserve	(2,204)	—	494	2,595	103	—
Total	17,589	6,025	6,687	2,595	(19,522)	—

15 Movement on unrestricted funds

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2024 £'000
General fund	7,246	91,227	(91,255)	(174)	(281)	—	(717)	6,046
Designated funds:								
· Fixed assets	20,637	—	—	174	281	—	—	21,092
Autism Education Trust	1,696	1,433	(1,609)	—	—	—	—	1,520
Local Authority Pension Scheme Reserve	175	—	—	—	—	—	(175)	—
Total designated funds	22,508	1,433	(1,609)	174	281	—	(175)	22,612
Total unrestricted funds excl pension reserve	29,754	92,660	(92,864)	—	—	—	(892)	28,658
Pension reserve	(3,775)	—	(179)	—	—	1,270	892	(1,792)
Total unrestricted funds	25,979	92,660	(93,043)	—	—	1,270	—	26,866

Capital transfers – These are amounts transferred to the fixed asset designated fund from general reserves to match expenditure on new fixed assets.

Other transfers – These are amounts transferred from general reserves or other designated funds to match expenditure on projects as defined by the board and senior management team.

15 Movement on unrestricted funds (continued)

Purpose of designated funds

Fixed assets – To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.

Autism Education Trust – To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.

LGPS reserve – To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS. Given that this fund is now in surplus this designation has been released.

Pension reserve – Represents the theoretical net deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See note 21 for further details.

15 Movement on unrestricted funds (continued)

	<i>Balance at 1 April 2022 £'000</i>	<i>Income £'000</i>	<i>Expenditure £'000</i>	<i>Capital transfers £'000</i>	<i>Loan £'000</i>	<i>Actuarial gains £'000</i>	<i>Other transfers £'000</i>	<i>Balance at 31 March 2023 £'000</i>
<i>General fund</i>	10,862	87,814	(91,555)	(428)	(272)	—	825	7,246
<i>Designated funds:</i>								
<i>Fixed assets</i>	20,950	—	(1,013)	428	272	—	—	20,637
<i>Autism Education Trust</i>	1,230	1,631	(1,165)	—	—	—	—	1,696
<i>Technology</i>	—	—	—	—	—	—	—	—
<i>Supporting Beneficiaries</i>	—	—	—	—	—	—	—	—
<i>Local Authority Pension Scheme Reserve</i>	1,000	—	—	—	—	—	(825)	175
<i>Total designated funds excl fixed assets</i>	23,180	1,631	(2,178)	—	—	—	(825)	22,508
<i>Capital Purchase reserve</i>	—	—	—	—	—	—	—	—
<i>Total unrestricted funds excl pension reserve</i>	34,042	89,445	(93,733)	—	—	—	—	29,754
<i>Pension reserve</i>	(13,014)	—	307	—	—	8,932	—	(3,775)
<i>Total unrestricted funds</i>	21,028	89,445	(93,426)	—	—	8,932	—	25,979

16 Analysis of assets and liabilities between funds

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Fixed assets	24,463	—	24,463	24,290
Net current assets	9,252	2,690	11,942	13,571
Creditors: amounts falling due after more than one year	(5,057)	—	(5,057)	(5,048)
Defined benefit pension scheme liabilities	(1,792)	—	(1,792)	(3,775)
Net assets including pension liabilities	26,866	2,690	29,556	29,038

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total funds 2023 £'000
Fixed assets	24,290	—	24,290
Net current assets	10,512	3,059	13,571
Creditors: amounts falling due after more than one year	(5,048)	—	(5,048)
Defined benefit pension scheme liabilities	(3,775)	—	(3,775)
Net assets including pension liabilities	25,979	3,059	29,038

17 Operating lease commitments

	Property		Other leases	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Operating leases which expire:				
Not later than one year	2,559	3,287	570	397
Later than one year and not later than five years	7,131	8,394	475	575
Later than five years	2,872	3,601	10	5
	12,562	15,282	1,055	977

In 2023-24 payments on operating leases was £3,829k (2022-23: £3,556k).

Commitments as Lessor

On 1 November 2021, NAS entered into a 20-year lease for the Anderson School.

The total of future minimum lease receipts (for Group and Charity) under non-cancellable operating leases are as follows:

	2024 £'000	2023 £'000
Within one year	939	939
Between one and five years	4,894	4,984
In five years or more	14,018	14,957
	19,851	20,880

18 Capital commitments

Capital commitments as at 31 March 2024 are £589k (2022-23: £nil).

19 Taxation

The charity's activities are exempt from taxation under the *Corporation Tax Act 2010*.

20 Information regarding employees and Trustees

Staff employed calculated on a full time equivalents (FTE) during the year was:

	2024	2023
	FTE	FTE
Footing the Bill	30	23
Transforming Lives		
. Education other than NAS AT	476	488
. Education – NAS AT (up to 31 December 2022)	—	103
. Social and independent living support	1,388	1,390
. Other charitable activities	115	138
Changing attitudes		
. Other charitable activities	9	14
Behind the scenes	163	123
	2,181	2,279

The average number of employed staff in the year was 2,374(2022-23: 2,469).

Staff costs comprise:

	2024	2023
	£'000	£'000
Gross wages and salaries	57,023	55,645
Agency staff	6,856	9,587
Social Security costs	4,896	5,019
Pension costs	2,419	3,552
Total	71,194	73,803

20 Information regarding employees and Trustees (continued)

During the year, £824k (2023: £141k) was paid out in termination payments to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance sheet date.

The number of senior staff paid over £60,000 during the year (salary and taxable benefits excluding pension contributions) was as follows:

	2024 Number	2023 Number
£60,001 - £70,000	20	7
£70,001 - £80,000	4	6
£80,001 - £90,000	6	6
£90,001 - £100,000	3	1
£100,001 - £110,000	2	4
£110,001 – £120,000	5	—
£130,001 - £140,000	—	1
£140,001 - £150,000	1	—
	41	25

The number of senior staff to whom retirement benefits are accruing are as follows:

	2024 Number	2023 Number
Defined contribution schemes:		
NAS Stakeholder Scheme	28	13
Defined benefit schemes:		
Teachers' Pension Scheme	12	12
Total	40	25

Further details of all NAS pension schemes are shown in note 21.

The Executive Leadership team is made up of seven directors (2023: eight) led by the Chief Executive Officer. The employment benefit of the team was £1,100k (2023: £1,030k).

No Trustee or person related or connected by businesses to them, has received any remuneration from the charity during the year (2023: none).

Three trustees and national forum members (2023: eight) were reimbursed expenses during the year totalling £1,612 (2023: £4,698). This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings. During the year, Trustees made donations to the charity amounting to £408 (2023: £1,235).

The charity purchased insurance costing £13.9k (2023: £14.5k) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the inter-company transaction disclosed in note 8.

21 Pension commitments

The National Autistic Society operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

Defined benefit pension schemes

The disclosures below relate to the funded liabilities within the London Borough of Brent Pension Fund (Brent Scheme) and Somerset County Council Pension (Somerset Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS also contributes to the national, statutory teachers, pension funds on behalf of its teaching staff. See details below.

Teachers' Pension Scheme

Teaching staff employed by the NAS are eligible for membership of the Teachers' Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Skills. Pensions costs are assessed in accordance with the advice of the Government Actuary. The NAS has 62 active members (2023: 62). At the point of becoming independent from NAS, NAS AT has 35 active members (2023: 35 active members).

Every five years, the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £798k (2023: £774k).

In accordance with FRS102 disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required. This information is set out below.

Brent Scheme

Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2024 were £892,000 (2023: £892,000).

Assumptions

The latest actuarial valuation of the NAS's liabilities took place as at 31 March 2021. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

21 Pension commitments (continued)

Brent Scheme (continued)

Principal financial assumptions

	Brent Scheme	
	2024 % p.a.	2023 % p.a.
Rate of general increase in salaries	3.10	3.30
Rate of increase to pensions in payment (CPI)	2.80	3.00
Discount rate	4.80	4.75

Principal demographic assumptions

	2024 Males	2023 Males	2024 Females	2023 Females
Future lifetime from age 65 (currently aged 65)	21.5	22.0	24.2	24.7
Future lifetime from age 65 (currently 45)	22.5	22.9	25.4	26.0

Reconciliation funded status to balance sheet

	31 March 2024 £'000	31 March 2023 £'000
Value as at:		
Notional value of assets	23,121	21,017
Present value of liabilities	24,913	25,089
Net pension (liabilities)	(1,792)	(4,072)

Analysis of income and expenditure

	31 March 2024 £'000	31 March 2023 £'000
Period ending		
Interest cost	1,167	883
Expected return on assets	(994)	(579)
Expense recognised on SOFA	173	304

21 Pension commitments (continued)**Brent Scheme** (continued)

Changes to the present value of liabilities during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening present value of liabilities	25,089	33,228
Current service cost	—	—
Interest cost	1,167	882
Contribution by participants	—	—
Actuarial gains in liabilities	(272)	(8,012)
Estimated benefits paid out	(1,071)	(1,009)
Closing present value of liabilities	24,913	25,089

Changes to the fair value of assets during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening fair value of assets	21,017	21,516
Expected return on assets	994	579
Actuarial gains (losses) on assets	1,289	(961)
Contribution by employers	892	892
Contributions by participants	—	—
Net benefits paid out	(1,071)	(1,009)
Closing fair value of assets	23,121	21,017

	31 March 2024 £'000	31 March 2023 £'000
Actual return on assets	994	579
Expected return on assets	1,289	(961)
Actual return on assets	2,283	(382)

	31 March 2024 £'000	31 March 2023 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	1,561	7,051
Total gains (losses) in STRGL	1,561	7,051

* STRGL (statement of total recognised gains and losses).

21 Pension commitments (continued)

Brent Scheme (continued)

History of asset values, present value of liabilities and deficit

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Fair value of assets	23,121	21,017	21,516	19,637	15,806
Present value of liabilities	24,913	25,089	33,228	35,143	27,897
Deficit	(1,792)	(4,072)	(11,712)	(15,506)	(12,091)

History of experience gains and losses

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Experience gains (losses) on assets	1,289	(961)	1,235	3,134	(496)
Experience gains (losses) on liabilities	(272)	(8,012)	(2,273)	6,884	(3,523)

Somerset Scheme

Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2024 were estimated to be £nil. Estimated contributions for 31 March 2025 are £nil.

Principal financial assumptions

	2024 % p.a.	2023 % p.a.
Rate of general increase in salaries	3.90	3.90
Rate of increase to pensions in payment (CPI)	2.90	2.90
Discount rate	4.85	4.80

Our estimate of the duration of the employer's liability is 16 years.

Principal demographic assumptions

	2024 Males	2023 Males	2024 Females	2023 Females
Future lifetime from age 65 (currently aged 65)				
Retiring today	21.1	21.4	23.0	23.2
Retiring in 20 years	22.4	22.7	24.4	24.7

Reconciliation funded status to balance sheet.

	31 March 2024 £'000	31 March 2023 £'000
Value as at:		
Notional value of assets	4,274	3,964
Present value of liabilities	(3,603)	(3,667)
Capping of pension asset (see below)	(671)	—
Net pension asset	—	297

21 Pension commitments (continued)

Somerset Scheme (continued)

The net asset is not considered likely to be realised in the foreseeable future and so is not recognised on the balance sheet.

Analysis of income and expenditure

	31 March 2024 £'000	31 March 2023 £'000
Service cost	18	45
Net interest on the defined liability (asset)	(15)	34
Administration expenses	3	2
Expense recognised on SOFA	6	81

Changes to the present value of liabilities during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening present value of liabilities	3,667	5,466
Current service cost	18	45
Interest cost	171	140
Contributions by participants	5	6
Change in financial assumptions	(20)	(1,607)
Change in demographic assumptions	(52)	(424)
Experience loss on defined benefit obligation	10	236
Net benefits paid out	(196)	(195)
Closing present value of liabilities	3,603	3,667

Changes to the fair value of assets during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening fair value of assets	3,964	4,163
Expected return on assets	504	(78)
Actuarial (losses) gains on assets	—	34
Administration expenses	(3)	(2)
Contribution by employers	—	36
Contribution by participants	5	6
Net benefits paid out	(196)	(195)
Closing fair value of assets	4,274	3,964

	31 March 2024 £'000	31 March 2023 £'000
Actual return on assets	504	(78)
Expected return on assets	—	34
Actual return on assets	504	(44)

21 Pension commitments (continued)**Somerset Scheme** (continued)

	31 March 2024 £'000	31 March 2023 £'000
<hr/> Analysis of amounts recognised in STRGL*		
Total actuarial gains	374	1,645
Total gains in STRGL	-	1,645

* STRGL (statement of total recognised gains and losses).

History of assets, values, present value of liabilities and deficit

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Fair value of assets	4,274	3,964	4,163	4,007	3,194
Present value of liabilities	3,603	3,667	5,466	5,686	4,697
Surplus (deficit)	671	297	(1,303)	(1,679)	(1,503)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,390 active members in auto-enrolment and 427 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,601k (2023 £1,810k).

22 Removal of NAS AT

On 31 December 2022, NAS AT ceased to be controlled by NAS and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of NAS.

The assets and liabilities were represented by the following funds:

	£'000
Tangible fixed assets	
. Cost	15,460
. Depreciation	(445)
	15,015
Debtors	2,234
Cash at bank and in hand	4,641
Creditors: amounts falling due within one year	(2,156)
Defined benefit pension scheme liabilities	(213)
	19,521
	£'000
Restricted funds	4,610
Restricted fixed assets funds	15,014
Pension reserve	(103)
	19,521

23 Custodian funds

As at 31 March 2024 NAS held funds on behalf of service users totalling £882k (2023: £786) as Custodian Trustee. The funds are held in bank accounts separate from the funds of NAS. The funds are not included in these financial statements and they are segregated clearly from those belonging to NAS itself at all times.

24 Post Balance Sheet Events.

In August 2024 the Charity exchanged contracts on the sale of a property which was no longer required. The sale is expected to complete between June and August 2025. Proceeds will £2m, but there will be no significant gain on disposal.

25 Comparative information

Analysis of income and expenditure in the year ended 31 March 2023 between restricted and unrestricted funds:

	Notes	Unrestricted funds £'000	Restricted funds £'000	NAS AT restricted funds £'000	2023 Total funds £'000
<i>Income & endowments from:</i>					
<i>Income from charitable activities</i>					
<i>Transforming lives:</i>					
. Education		23,932	—	4,398	28,330
. Social and independent living support		49,758	4	—	49,762
. Other charitable activities	1	7,253	—	11	7,264
<i>Changing attitudes</i>					
. Other charitable activities		77	—	—	77
Donations and legacies	2	8,035	3,669	1,588	13,292
Other trading activities	3	92	—	—	92
Investment income		298	—	27	325
		<u>89,445</u>	<u>3,673</u>	<u>6,024</u>	<u>99,142</u>
<i>Expenditure on:</i>					
Raising funds		1,993	—	—	1,993
<i>Expenditure on charitable activities</i>					
<i>Transforming lives</i>					
. Education		23,800	51	6,687	30,538
. Social and independent living support		58,101	312	—	58,413
. Other charitable activities		8,985	2,958	—	11,943
<i>Changing attitudes</i>					
. Other charitable activities		547	88	—	635
Total	4	<u>93,426</u>	<u>3,409</u>	<u>6,687</u>	<u>103,522</u>
Removal of NAS AT	23	—	—	19,521	19,521
Total expenditure		<u>93,426</u>	<u>3,409</u>	<u>26,208</u>	<u>123,043</u>
Net (expenditure) income	5	(3,981)	264	(20,184)	(23,901)
<i>Transfers between funds</i>					
Actuarial gains on defined benefit pension scheme	22	8,932	—	2,595	11,527
Net movement in funds		4,951	264	(17,589)	(12,374)
<i>Reconciliation of funds</i>					
Total fund balances brought forward at 1 April 2022	14-16	21,028	2,795	17,589	41,412
Total fund balances carried forward at 31 March 2023	14-16	25,979	3,059	—	29,038

The National Autistic Society is here to transform lives, change attitudes and create a society that works for autistic people.

We transform lives by providing support, information and practical advice for the 700,000 autistic adults and children in the UK, as well as their three million family members and carers. Since 1962, autistic people have turned to us at key moments or challenging times in their lives, be it getting a diagnosis, going to school or finding work.

We change attitudes by improving public understanding of autism and the difficulties many autistic people face. We also work closely with businesses, local authorities and government to help them provide more autism-friendly spaces, deliver better services and improve laws.

We have come a long way but it is not good enough. There is still so much to do to increase opportunities, reduce social isolation and build a brighter future for people on the spectrum. With your help, we can make it happen.

Find out more at:

www.autism.org.uk

THE NATIONAL AUTISTIC SOCIETY

England & Wales - Charity number 269425

Accounts



National Autistic Society

Annual report 2022-23

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THANKS TO YOU, THIS YEAR...

We supported autistic individuals and their families to live a fulfilled life on their terms:

- We provided personalised support to 852 people in our residential, supported living, outreach and day services across the UK.
- Our fantastic volunteers supported 17,446 autistic people and family members at 116 local branches, and we helped set up six new adult peer support groups in Wales.
- Every day 9,000 people on average visited our website for autism information and advice, with 32,700 page views.
- Our online community had 50,000 forum interactions, helping 3,690 users connect with others.

"We are Noel's family, but the people here at the services are Noel's family as well." Frank and Geraldine, whose son Noel is supported by our services in Ayrshire

"Thank you so much for the provision of these lifesaving contacts." Online community user

"At times, I felt completely lost and alone. I didn't know what I was meant to do, or where to turn. This all changed when I spoke to the National Autistic Society." Mandy, parent of autistic children

We influenced and collaborated with others to improve standards and adjustments:

- Over 5,300 individuals in 500 companies were trained in understanding autism as part of our Autism at Work programme.
- Our schools and Cullum Centres supported 434 autistic children and young people, and we continued working with partners to make school a happier experience for all autistic pupils.
- We provided live training for more than 7,000 health, social care, education and other professionals, improving the experiences of many thousands of autistic people they support.

"The support from the National Autistic Society has been great. They've done training courses for my managers and colleagues about awareness around autism and the support that's needed." Max, who got a job at BT through our Autism at Work programme

We worked to transform society by building understanding, acceptance and respect for all autistic people:

- We launched our Moonshot Vision of a society that works for autistic people, based on the views of autistic people, their families and professionals.

- More than 50,000 people campaigned with us for better education, timely diagnosis and mental health support.
- We relaunched the Autism Friendly Award for businesses and venues to improve autistic people's everyday experiences in shops, cafés, sports arenas and public transport.
- Around 10,000 people signed our letter in August 2022 calling on the new Prime Minister to prioritise autistic people.
- Our *Now I Know* campaign reached over 2.5 million people and gave a voice to autistic women and non-binary people, who often live for years without a diagnosis.

"[It's about] platforming autistic voices, so autistic people can get their emotions and feelings out there... on their own terms." Participant in the Moonshot research

"It's important to challenge stereotypes because we know women and non-binary people and people of any gender can be autistic and the spectrum is so vast." Lex, who shared their story in the *Now I Know* campaign

A huge thanks to our staff, volunteers, campaigners, fundraisers, donors and supporters. We couldn't have done any of this without you.

INTRODUCTION FROM OUR CHIEF EXECUTIVE

For over 60 years we have led the way in advocating for the rights of autistic people. Our plans for the next few years reflect our ambitions to achieve much more.

Creating a society that works for autistic people has always been – and remains – at our core. But what exactly do we mean by a society that works for autistic people? The Moonshot Vision we launched this year answers this question. Bringing together the contributions of autistic people, family members and professionals, it defines a vision of a society that is truly autism friendly in all areas of life – from education and the world of work to public services, diagnosis, family support networks and public understanding.

We called it the Moonshot because it's really ambitious – we're talking about huge changes to society. Our new strategy outlines where our focus and commitment lie for the next three years and beyond as we work towards making the Moonshot Vision a reality, setting a course as to how we can positively impact on the lives of the over 700,000 autistic people in the UK.

Implementing our strategy, particularly in the post-pandemic era with an energy and cost-of-living crisis, requires us to ensure that our foundations are as strong as our ambitions. In common with all providers of social care and education, we are currently operating in an incredibly challenging environment. We have seen funding decrease, alongside a significant sector-wide drop in the available workforce and associated issues with recruitment and retention of staff. This is particularly challenging because we predominantly provide services to individuals with complex support needs who require dedicated support from highly trained and skilled staff, and high-value care packages. As this is an area where very few other providers operate, we want to focus our activities here and allow others to take on those of our existing services which fall into their areas of expertise.

The quality of care we deliver and the safeguarding of the people we provide services to is paramount to us. We are acutely aware of the need for continuous improvement and development; therefore we have embarked on a programme of change, investing in new systems and processes to strengthen the delivery of our services. This includes, but is not limited to, implementing new financial and operational planning systems that will help us navigate the difficult external financial environment. We are also actively strengthening our employee experience so that we are an excellent place to work, including for our autistic staff and volunteers.

The next year will see much change for the National Autistic Society as we take the learnings from the Moonshot project across all parts of our organisation – from our services to our schools, to our campaigning, to our provision of advice, support and guidance – to ensure that we are truly working to create a society that works for all autistic people. Thank you for being part of this journey.



Caroline Stevens
Chief Executive

MESSAGE FROM OUR CHAIR

This report highlights just some of the actions we've taken this year to start turning the Moonshot Vision into a reality, guided by our Vision to Reality strategy.

In a challenging financial environment, the National Autistic Society has been working harder than ever to increase our reach and make the biggest impact for autistic people. One example of this is the establishment of our new Autism Know How department, which brings together all our commercial trading services, projects and products aimed at supporting professionals and developing best practice. The activities it delivers have the potential to make a difference to the lives of every autistic person across the country. This year, we provided live training for more than 7,000 professionals in health, social care and education – enabling them to make the adjustments that can transform experiences and outcomes for the thousands of autistic children and adults they support today and in future.

Our website continued to be a vital source of information for autistic people, families and professionals, with a daily average of 9,000 visitors. Around 3,690 people were actively involved in our online community, where they bonded over shared interests and identities, reducing the social isolation that too often goes hand in hand with autism. And our local branches across the UK continued to provide a lifeline to autistic individuals and their family members. The success of branches relies on the time, energy and commitment of our wonderful volunteers, many of whom are parents of the young people the branches support. I was particularly pleased to see their efforts recognised and celebrated at our first ever Branches Awards Ceremony in June 2022.

Across the four nations of the UK, we continued to push our politicians to make the changes that autistic people and their families so urgently need to see. All our policy asks are driven by the concerns and priorities of autistic people and their parents and carers. We are grateful to everyone who signed up to our new Autism Insight Panels to help shape our influencing work – not to mention the 50,000+ people who campaigned with us over the year for better education, timely diagnosis and more mental health support. This is exactly the sort of sustained public pressure we need to create to ensure that every autistic person – whatever their gender or background, or wherever in the UK they happen to live – has access to the support they're entitled to.

The award-winning *Now I Know* campaign encouraged so many women and non-binary people to come forward and share their stories of life before diagnosis and the positive impact of finally learning they were autistic. The campaign was a vital step in breaking down the harmful stereotypes about autism that too often see women overlooked and undiagnosed, with potentially devastating effects on their mental health. It is stories like theirs that motivate me to keep on fighting for a society in which all autistic people are understood, accepted and respected.

I would like to say a heartfelt thank you to our amazing staff and volunteers for all your hard work and commitment during yet another challenging year, and to everyone who supported our work by donating, fundraising or campaigning with us. The personal testimonies and quotes in the pages that follow are a testament to the

life-changing impact you're helping to make. I hope you'll find them as inspiring as I do.

A handwritten signature in black ink, appearing to read "Dr Ladyman", with a horizontal line underneath.

Dr Stephen Ladyman
Chair of the Board of Trustees

THE MOONSHOT VISION

"[I wish] for society to let go of preconceived notions of what you think autism is. Every person is different. Not every autistic person sees themselves as disabled. Autistic people should be respected... be believed and listened to, not questioned and judged."

Participant in the Moonshot research

Throughout 2022 we carried out our Moonshot project, asking autistic people, their families and the professionals who support them to describe what an autism-friendly society would really look like. This culminated in the launch of our groundbreaking Moonshot Vision in February 2023.

When our founders first sat down to establish the movement that eventually became the National Autistic Society, their motivation was clear: to create a world that works for autistic people. That is still our goal. But in the six decades since, society has changed a lot, as has what we know about autism and what autistic people rightly expect from the world around them. So in 2022, we set out to define what we mean by a society that works for autistic people, across all areas of life.

Gathering insights

Throughout the months of research, we talked to autistic people with a wide variety of needs and from different backgrounds. Interviews and workshops ranged from sensitive discussions about ageing and end-of-life care and decisions, to mind-blowing 'future gazing' exercises imagining how technological advances might affect autistic people's employment and access to public spaces. We kept in mind that many of the barriers autistic people face are heavily influenced by racism, sexism and other forms of discrimination as well as unhelpful stereotypes.

We gathered insights in a wide range of ways, including workshops and focus groups, a survey, short video submissions, and interviews with key stakeholders across health and social care, policy bodies, the media and other charities. We made sure that autistic people were able to contribute in ways that suited their needs and preferences. For example, an accessible online platform enabled participants to share their thoughts in their own time, without having to engage in conversations, and we also invited people to share their views in non-verbal ways, through drawing and craft sessions.

Defining the vision

The autistic people, family members and others we spoke to told us powerful stories about the inequality and unfairness they face. For many, describing a perfect world was really difficult because it seems so far away from their everyday reality. Of course, everyone's individual perfect world would look different, but when we pulled together all the contributions, several common themes emerged. We took these as the starting point for defining our 'Future Realities' – the five key things an autism-friendly society would do.

Future Realities

A society that works for autistic people and their families:

Values autistic individuals

It understands and appreciates what autism is and how it is unique for each individual.

Maximises autistic power

Autistic people are empowered to control how they live their lives and make distinctive contributions that influence the world.

Guarantees support

It provides seamless diagnosis, support and care for autistic people from all backgrounds, at all moments of need throughout their lives.

Adapts public spaces and services

It designs spaces and services that are autistic inclusive, with flexible adjustments that recognise that not all autistic people have the same preferences.

Is free from discrimination

It rejects stereotypes and stigma, removes the expectation to mask, and doesn't accept being told to fit in as acceptable.

The Moonshot Vision will be central to everything we do, and our new organisational strategy puts us on a path to achieve it. Everyone who is supported by us, works with us, volunteers or fundraises for us will be part of achieving it too. We know that creating a society that works for autistic people won't be easy. We know it will be hard! But we choose to do it, along with hundreds of thousands of others. And we won't stop until we succeed.

STRATEGIC REPORT

Part one: Our achievements in 2022-23

We believe the role of the National Autistic Society is to:

1. Support all autistic individuals and their families to live a fulfilled life on their terms.
2. Influence and collaborate with others to improve standards and adjustments.
3. Transform society by building understanding, acceptance and respect for all autistic people.

Support

We believe the role of the National Autistic Society is to support all autistic individuals and their families to live a fulfilled life on their terms

Throughout the year, our adult services, schools, helplines and local branches continued to provide life-changing support for autistic people and their families. Here are just a few of the highlights.

Transforming lives through our services

We run residential, supported living, outreach and day services for adults across the autism spectrum, providing safe and consistent support to 852 autistic adults in 2022-23 and enabling them to live fulfilling lives. Leisure activities included holidays, trips and activities including meals out, visits to zoos, museums, parks and beaches, train and boat rides, the cinema and bowling, shopping for groceries and new clothes, trips to the pub, and celebrations with families and friends.

[“Connor is now living the life we always hoped for.”](#)

[Family member of Connor, an autistic adult who regularly visits one of our centres](#)

In November 2022, we welcomed volunteers from Lloyd's Marketing Association to our West London Centre, where they completed a fantastic makeover of the front of the building. Our Somerset Court transformation project neared completion, with the people we support now happily settled into their new homes.

Celebrating our 25 years in Scotland

In August, autistic people, their families and staff at our services in Catrine, Ayrshire celebrated 25 years of the National Autistic Society Scotland with a big summer party. Over 50 people enjoyed the live music, face painting, a barbecue, horse riding and an ice cream van. They buried time capsules with photos and mementos to give future generations a window into the lives of the people we support in Catrine and our dedicated staff team. Frank and Geraldine, whose son Noel is supported at the services, said:

[“This is the first time we have been able to attend something like this, and it was absolutely lovely! Our son Noel really enjoyed it, he loved the food and especially the ice cream! The staff here are brilliant, we can only speak very highly of them... We are Noel's family, but the people here at the services are Noel's family as well.”](#)

First ever Branches Awards Ceremony

Our 116 branches across the UK provide information, support and social activities for autistic adults, children and families in their local area. We also have several online branches, offering a social space for autistic people to connect with others over shared interests or identities. For many, the branches are a lifeline.

[“From the moment we joined, our lives have been transformed. My son has become much more confident and has made friends for the first time! Belonging to the branch has taken me out of a slump of staying at home all the time, and made me](#)

feel much more positive about both mine and my son's future."
Parent, Newtownards Branch

Mandy's story: "I've found people I can relate to"

"I've got three children, two of whom are diagnosed autistic: Zara, who is 13, and Ethan, aged 10. Zara was diagnosed as autistic when she was 10 years old, and since then she has struggled with an eating disorder. For three years we've had to juggle school, hospital, home-schooling and hospital education. Ethan was diagnosed this year after being on an assessment waiting list for 16 months. We have been trying to get him extra support in his mainstream school. It has been overwhelming. I really needed to speak to someone who could understand. But there weren't enough support groups in my local area. My children couldn't attend a group together due to their age difference.

"At times, I felt completely lost and alone. I didn't know what I was meant to do, or where to turn. This all changed when I spoke to the National Autistic Society. They understood and gave me all the tools and training to help me set up a peer support group at the Weston-super-Mare Branch. Through the group I've found people I can relate to, the advice I need and a safe space for my family.

"I have made such amazing friendships. The group is so important to Zara and Ethan as well, and has become a haven for them both. It is a space for anyone on the autism spectrum to feel comfortable and understood. And the extra support means parents can take a moment to breathe and have a break. Having the chance to speak to other parents might just be the lifeline someone needs – a space to turn to when they need it most."

On 7 June 2022, we held our first ever Branches Awards Ceremony, celebrating the amazing achievements of the volunteers who run our branches and the work they're doing to transform the lives of autistic people and their families. Ten volunteers and branches were recognised in categories including 'Branch volunteer of the year', 'Autistic branch volunteer of the year' and 'Longstanding commitment to National Autistic Society branches'.

"Tonight's awards ceremony was so inspiring – seeing what all the other branches around the UK are doing, hearing about the dedication of so many people to our community – that I'm brimming with ideas for future services we might offer."
Volunteer attending the award ceremony

New peer support groups

Thanks to support from the Welsh Government, we successfully established six new adult peer support groups across Wales, working in partnership with local organisations and our branches. We also developed a toolkit to help roll out this model of support across the rest of the UK.

"I feel happy when I am at the club... I get to meet people, so I'm not always locked in the house. I'm actually getting out there and doing things!"
Charlotte, member of a new peer support group in Wales

Tailored support in Northern Ireland

Our purpose-built Autism Centre in Carryduff provided vital services for autistic children and adults from across Northern Ireland. This included a siblings group, social activities, summer schemes for children and young people with complex and high support needs, cookery and skills for life programmes, and a girls' group, attended by approximately 120 children and young people.

Nearly 70 adults participated in our support for life/mentoring/skills programmes, women's group and online social groups; 41 parents of teenagers took part in our Teen Life training programme, and we provided direct support and guidance to nearly 300 families. We also set up a lending library where families or autistic adults can borrow resources.

"The lending library is so helpful. It allows us to try out items that are expensive to see if they are suitable for our child, without having to spend lots of money and then find the item not being useful, especially in the current cost-of-living crisis."

Lending library user, Northern Ireland

The Teen Life programme

All teenagers face pressures, but the teenage years can be particularly hard if you are autistic. Our Teen Life programme brings together parents and carers of autistic young people aged 10 to 16 to share information, experiences and ideas, with an emphasis on autistic perspectives. One parent in Northern Ireland describes the difference this made:

"I have three boys, two of whom are autistic with very different levels of need. I have had a lot of support in their younger years, but as they get older I feel completely lost. Puberty, hormones, sex and relationships were all terrifying hurdles that I did not have a clue how to approach.

"Thanks to the Teen Life programme, I feel much more informed and supported. I know where to go for information, textbooks, websites/videos, autistic adults' YouTube sites and other support services... This has given me a sense of confidence and a belief that I can get the boys through these difficult years and give them the information they need."

Fostering friendships in Scotland

Our Social Groups continued to support more than 160 young people and adults, giving them a safe space to connect and form friendships.

"I always absolutely love getting together with the guys and every time we change to a new month, the first thing I always think to myself is, 'Great, I've got the social group again this month!' The group always cheers me up no end."

Social Group participant, Scotland

The Social Navigation programme helped more than 150 young autistic adults aged 14-24 to learn strategies and gain the confidence to cope in a wide variety of

scenarios. Participants meet online every week and get involved in fun activities, with support from trained staff and volunteers. One young person said:

“The Social Navigation course was an amazing and insightful experience. Each topic was fun to learn about, and the staff made the experience very engaging for us. The other young people in the sessions also played a part in what made the course all the more enjoyable, I felt a lot of connectivity with everyone and it made for a good atmosphere.”

Empowering families with our website and helplines

Our website continued to be one of the most popular autism information sources in the UK. In 2022-23 we saw a daily average of around 9,000 visitors, 14,500 sessions and 32,700 page views. We added crucial new content on mental health, including a guide to help autistic adults request reasonable adjustments to their mental health treatment. Overall, our Advice and Guidance pages received 6,314,412 page views in over three million sessions across the year. Our Directory was visited 575,141 times and had almost 1.4 million page views.

“Coming across this site [I was pleased at] seeing the more positive, affirming language [it uses]... including discussions with actual autistic people! I know this is a very diverse community, and without that input I think a lot of sites boil autism down to harmful stereotypes.”

Website user

We reopened our Parent-to-Parent helpline, offering vital emotional support to parents of autistic children and young people on a huge range of topics. We evaluated our Autism Inpatient Mental Health Service and found that it had helped to prevent at least 12 detentions to inpatient facilities, as well as shortening the detentions of seven people already in inpatient units.

“The information given changed everything for us. We would have been back to square one if it had not been for the connections that opened up to us when we started talking to the National Autistic Society again.”

Family member using Autism Inpatient Mental Health Service

Influence

We believe the role of the National Autistic Society is to influence and collaborate with others to improve standards and adjustments.

Our vision of an autism-friendly future is a vision for the whole of society. This means we can't achieve it alone. Through the Moonshot project, autistic people and their families told us that to change society we need to collaborate more, including with local and national government, employers, other groups and charities, and professionals in healthcare and education. Here's how we influenced others this year, encouraging them to embed the good practice that could improve the lives of autistic people across the country for years to come.

Improving outcomes for pupils in our schools

During the year we worked hard to develop an effective approach to the governance of our four specialist schools. The newly formed Schools Governance Group will provide oversight of the schools' performance and pupil outcomes, and support our school leaders to fulfil our ambition of providing 'hubs of excellence' in autism education.

Our schools connected with a range of mainstream education providers and invited them to hear our pupils speak on their experiences of school and what it means to be autistic. We provided training sessions for SENCO (special educational needs coordinator) staff and teachers at local schools to share best practice on teaching for autism. This has been extremely popular and will be expanded to other schools next year. We want our young people to live fulfilling, independent lives when they leave our schools, and to that end we worked with external partners to help secure a wider range of opportunities in further education or employment.

["\[This school has\] given my child a chance to feel that they belong, they are good enough and they can achieve."](#)

Parent of pupil at our Robert Ogden School, quoted in Ofsted report, May 2022

Helping autistic pupils thrive in mainstream education

Our Cullum Centres improve autistic pupils' experiences in mainstream schools by providing a calm setting they can retreat to if they become overwhelmed, where they're supported by specialist staff. There are now six Cullum Centres across three counties, and the project continued to grow this year. A further two local authorities are exploring the development of centres, and by year end building work was about to begin on the first Cullum Centre in a primary school. Over the coming year, we will develop the concept of 'Cullum Zones' – adapting existing environments in mainstream schools that are unable to have a centre on site.

["I come here when I'm overwhelmed... when I need, you know, to let some things off my chest and that, and I find it helps."](#)

Year 10 Cullum Centre pupil

"He's come on leaps and bounds since he's been here. At middle school he was hiding in the cupboard listening into lessons... Here he goes to every lesson. He's doing really well. He's doing all his GCSEs. He's not cut back on subjects. It's just unbelievable how much progress he's made." Mother of Year 10 pupil using Cullum Centre

Ongoing evaluation of our innovative Cullum Centres is enabling us to share best practice and informing our policy work on improving mainstream education in England.

Working with the Autism Education Trust

The Autism Education Trust enhances the educational experience of autistic children in mainstream schools. We're working with the Trust to develop new approaches to delivering specialist education, together with accreditation services that enable schools to embed autism-friendly practices.

In Wales, we partnered with the Autism Education Trust and Monmouthshire County Council to embed best autism practice in schools and early years settings. The professional development project – the first of its kind in Wales – aims to ensure that all autistic children and young people in Monmouthshire experience a positive and inclusive education. Following the pilot, we hope to roll out similar support across Wales.

Introducing 'Autism Know How'

We want all professionals, organisations and services to have the knowledge and understanding of autism they need to make their practice and environments fully inclusive. This year we brought together all our commercial trading services, projects and products aimed at supporting professionals to form a new department – 'Autism Know How'. The activities delivered through Autism Know How have the potential to make a difference to the lives of every autistic person across the country.

These include our Autism Accreditation scheme, the UK's only autism-specific quality assurance programme. This year, we awarded it to more than 600 organisations and services, improving the experiences of an estimated 42,000 autistic people in schools, colleges, universities, social care settings, prisons, GPs, dentists and hospitals.

"Achieving advanced status for our college will have a huge impact on the support our learners receive... Being accredited by the National Autistic Society is the highest standard of validation, so we are extremely proud to be affiliated with them."
Mark Morton, Autism Accreditation Lead, Portland College

Creating the conditions for success at work

Recent figures released by the Office for National Statistics suggest that only 29% of autistic people are in any kind of employment. In association with the Bloomfield Trust, our Autism at Work programme aims to change this. In our own research, 50% of autistic people told us that support and understanding or acceptance are the single biggest thing that would help them into employment, while 64% of employers said they don't know where to turn to for advice. We support employers through

every part of the recruitment process and provide ongoing coaching support to successful candidates and their managers for sustainable employment. This year, we trained over 5,300 individuals across 500 companies and secured paid job offers for 29 autistic candidates.

“This programme has taught me that with the right level of support and understanding from employers and colleagues, it’s definitely possible to feel comfortable in a workplace.”

Autism at Work participant

Autistic people driving our research

Our Autism Insight Panels continue to ensure that autistic people, their families and professionals who work with autistic people can shape our work. We were delighted that so many people signed up to join the panels and to respond to our regular surveys.

We were part of successful bids for research projects looking at innovative approaches to supporting autistic people in diverse areas such as employment, health and post-diagnosis support. Our involvement helps make sure that autistic people are involved meaningfully in groundbreaking research. This year we helped NHS England gain more insight from autistic people on the value of autism flags on GP records and the potential introduction of annual health checks. The project aims to improve healthcare for autistic people, with a specific focus on ethnic minorities, LGBTQ+ people and those in precarious living situations.

Transform

We believe the role of the National Autistic Society is to transform society by building understanding, acceptance and respect for all autistic people.

Lack of understanding has a daily impact on autistic people's lives and is one of the main barriers they face to taking part in education, work or leisure activities. That's why we're committed to deepening public knowledge, sharing best practice, overcoming stereotypes and ending stigma around autism. All our campaigns are driven by the voices and lived experiences of autistic people.

Now I Know campaign

Launched in October 2022, the *Now I Know* campaign featured powerful photography and films of autistic women and non-binary people from across the UK, who shared their experiences of late diagnosis of autism. Six people were photographed in spaces that reflect their personalities and unique interests. The photoshoots were collaborative, with each person using a clicker to also capture photos of themselves, allowing them to take control of their image.

Now I Know gained media coverage across national and regional press, reaching around two million people. The highlight was a half-hour interview on BBC Radio Five Live featuring campaign photographer and participant Alex Heron with renowned photographer Rankin, talking about autism, late diagnosis and the impact on people's lives.

At its peak, the campaign attracted up to 2,000 webpage views per day and led to an 8% surge in traffic to our website. It reached 824,554 people on social media, with 43,329 engagements (likes, shares, comments) and 11,433 people coming to our website to find out more.

"A lot of people have said, 'Since you've had your autism diagnosis, you seem more autistic.' But I feel like, no, I've actually always been this way. I've just really tried to bury it, and it made me so ill. Now, in my mind, I feel like, airier. Not like a weight's been lifted, because obviously I can't change who I am, but I don't want to now." Zahra, singer-songwriter featuring in the *Now I Know* campaign, who was diagnosed at 34

#NowIKnow: Melissa's story

"Realising I was autistic, I felt, at first, very sad. Because I was diagnosed at 35. So, for 35 years, I'd been pretending to cope in a world that wasn't designed for people like me. It had a really, really negative effect on my health. So, initially, I felt very sad. But the more I learn about myself and about autism, the happier and more liberated and free I feel.

"I'm now finally starting to give myself permission to really struggle with the things I'm struggling with and not pretend that I'm coping. But it also gives me permission to show joy when I find something joyous that might not make sense to somebody else. Something as simple as looking at cranes brings me a lot of joy. I can't explain it, but I now acknowledge it."

In her [full interview](#), Melissa explains the difficulties of growing up undiagnosed, the joy of her diagnosis and being visible as a Black autistic woman.

Relaunch of our Autism Friendly Award

At the beginning of 2023 we relaunched our Autism Friendly Award, which gives advice on how shops, cafés, airports and other customer-facing businesses can create a more welcoming environment and make a huge difference to the lives of autistic people.

The relaunch saw the creation and introduction of a more accessible online application process. Work so far includes a project with the Department for Transport to increase accessibility and improve autistic people's experiences of using public transport. We created a transport-specific autism awareness e-module that supported alongside the Autism Friendly framework, which will be made available to transport providers beyond the project in the coming year.

"I felt the training was very real and brought [to life] the challenges people living with autism face. It helped me understand how I can help, and the things I need to factor in when implementing changes on the railway."

Accessibility Improvement Manager

"I found the training really comprehensive and insightful. I learnt a lot, it is the best online training module I have done from an engagement perspective; as much as it could it brought issues to life for me. As such, I think it would bring real value to colleagues across the wider industry."

Director of stakeholder and community engagement

Working with the Kasuma Trust, we also developed Autism Friendly Guidance pages on our website to support businesses and venues considering adapting their environments.

Campaigning for change

Our dedicated campaigners call for long-term changes so that society works better for autistic people. Following the success of our petition to fix the broken SEND system, which attracted over 40,000 signatures in 2022, we supported autistic young people and their families to respond to the SEND review consultation. We were pleased to see the Government make changes in many of the areas our campaigners raised concerns about; for example, it did not take forward its plans for mandatory mediation in disputes about support provision.

Around 10,000 people signed our letter to the new Prime Minister in August 2022 asking them to prioritise autistic people in their new role, and more than 3,000 campaigners invited their MP to a debate on autism and ADHD diagnosis. By also working with the MP leading the debate, we were able to highlight the large numbers of people on the waiting list for assessment in England and push the Government to invest more funding in diagnosis.

Our Young Ambassadors group took part in media work, petition hand-ins and training. They also sent a letter to the Minister for Mental Health to call for better treatment of autistic people in mental health settings. Their efforts were rewarded when she set up an inquiry soon afterwards.

"I think the main challenge that autistic young people currently face is not being understood, being in a society that doesn't understand and a lot of the time, doesn't strive to understand. Often, when you ask for accommodations, people say: "Well, you wouldn't get this in the real world." Well, why not? Why can't the real world be better and more accepting of neurodivergent people? Why do we have to pick the short straw? We can always make change. And that's why I wanted to join the Young Ambassadors."

Maya, Young Ambassador

Persistent policy work across the four nations

We continued our work on the Draft Mental Health Bill that will change the definition of 'mental disorder' in the *Mental Health Act*, providing both written and oral evidence to a joint committee, whose report incorporated our recommendations. This will help to ensure that the final Mental Health Bill will improve mental health support for autistic people in England and Wales, and stop them being wrongly detained in mental health hospitals.

After contributing to an independent review of autism services, the National Autistic Society was appointed as a member of Welsh Government's ministerial advisory group on neurodivergence. The National Autistic Society also sits on the First Minister's disability rights taskforce. We continued to run the secretariat for the Welsh Parliament's Cross-Party Group on Autism, which has been bringing together Members of the Senedd, autistic people, their families and professionals to discuss services and support in Wales for more than 20 years. Through the Third Sector Additional Needs Alliance, we worked to ensure successful implementation of the additional learning needs (ALN) transformation programme, the new system for supporting children and young people in Wales.

Thanks to persistent campaigning by the National Autistic Society and our partners, the Scottish Government committed to a Learning Disability, Autism and Neurodiversity Bill. We will now seek to ensure that the Bill enhances support for autistic people and includes a Commissioner to promote and protect their rights.

"Our experience has been prolonged, frustrating and confusing. We have been left to navigate the system on our own, learning as we go. A Commissioner could help create a more joined-up system that prioritises individuals' needs and fights for recognition of the autistic community." Nicola, Mum to Alex who is autistic

In Northern Ireland we sit on the Department of Health's Autism Advisory panel. During the year we held events with autistic people and their parents and carers to shape our response to the Autism Strategy consultation. We also worked hard to raise awareness on the lack of support for autistic children and adults with complex and high support needs. This included a successful hustings event, *Forgotten Voices*, held in partnership with the Children's Law Centre, as well as contributions to the independent review into children's health and social care services.

Advocating for autism understanding and acceptance

In our previous annual report, we said we would launch a new public awareness campaign, working closely with the Department of Health and Social Care (DHSC), led by input from autistic people and their families. While we have embedded “always on” understanding and acceptance campaigning in our new organisational strategy, the DHSC was not able to move forward with the action in the Year 1 Implementation Plan of the National Autism Strategy for England. We remain completely committed to influencing the Government to fund this vital campaign.

“The lack of understanding can be very difficult. When Sriman has a meltdown he doesn't like me talking to him or touching him – I just have to give him space and watch from a distance, and he'll eventually calm down. But most people don't understand this and sometimes you get nasty looks. When we visited Tower Bridge Sriman had a really big meltdown, and only one woman came and asked me, 'Do you need help, are you ok?' That was the only thing I needed just then.”
Rangamani, mum of 11-year-old Sriman

BUILDING STRONG FOUNDATIONS TO HELP DELIVER OUR AMBITIONS

Safeguarding

Safeguarding is our highest priority. During the year, we progressed several actions that arose from our governance review in early 2022 to ensure that the children and adults in our care continue to be supported and kept safe from harm. We strengthened the Independent Safeguarding Board with new independent members and recruited a Trustee who provides a focus on safeguarding at Board level, leading to a greater level of oversight and scrutiny.

We recruited two new Safeguarding Advisors, offering additional support to Education and Children's and Adult Services, respectively. The Advisors also oversee the safeguarding incident management system, identifying themes and trends, and ensuring actions are implemented and changes are made to prevent similar occurrences in future. We continue to carry out Internal Safeguarding Audits to highlight areas of good practice that can be built upon, and to identify and act on areas that require further development. Work is underway to scope the requirements of a digital system to better record, monitor and report on any safeguarding concerns.

Safeguarding training is mandatory for all our staff, volunteers and Trustees. During the year, they completed:

- 1,795 Safeguarding Adults eLearning courses
- 1,012 Safeguarding Children eLearning courses

Strengthening our services for the future

As part of our organisational change programme, we began to transform our service provision to ensure that our service models are viable and sustainable. We saw a positive response to our fee-uplift request from some commissioning local authorities. We improved our recruitment practices to help us attract and keep the great staff who are so vital to delivering high-quality support to autistic adults. For example, we introduced a local market pay scheme in one of our large residential settings in the south-west of England; this allowed us to fill all vacancies and end the practice of recruiting agency staff. We will continue to use this approach in hard-to-recruit areas across our services.

We also kickstarted a major programme bringing together our digital advice, helplines and volunteer-supported services. The programme aims to transform the experience of people accessing advice from us and ensure that they get the help and support they need, when they need it.

Making our website more accessible

This year, we took further steps to make our website accessible. In addition to the built-in 'calm' or 'vivid' brightness and colour modes, we introduced an accessibility toolbar called Recite Me. This has a screen reader which reads webpages aloud, a range of reading support tools, customisation options for colours and font type/size,

and a translation tool. We improved the way our autism guidance is structured to make it easier to find information.

Brand and audience engagement strategy

We conducted research with a nationally representative sample of 4,019 people, and 5,530 respondents from our existing supporter base in order to understand the audiences who are most likely to want to engage with us. We also reviewed our brand to align it with our newly developed strategy.

Upgrading our systems

We developed, implemented and rolled out Assemble, our new, easy-to-use volunteer management and support system which brings together volunteer applications, reference gathering and communications in one place. Now volunteers can spend less time on form filling, and more time helping autistic people and their families.

“The application process was very straightforward and easy to navigate. Not at all time-consuming, which is something most people fear when completing forms online.”

Volunteer applicant

We also successfully upgraded our Customer Relationship Management (CRM) system to a modern, cloud-based system to help us continue to keep safe the data of the almost one million supporters, members and campaigners who have engaged with us.

Fundraising

In November, we welcomed our Royal Patron HRH The Duchess of Edinburgh to a special event at Kensington Palace to celebrate our 60th anniversary. The Duchess, who has been our charity's Royal Patron since 2003, was joined by 65 of our supporters at the event, which was opened by our Chief Executive, Caroline Stevens. Guest speakers included our Vice President, Peter Cullum CBE, and Trustee Stewart Rapley.

An incredible total of £220,000 was raised on the night to develop our transformational new advice and support service in line with our strategy. We would like to extend our special thanks to Her Royal Highness, The Duchess of Edinburgh, the Cullum Family Trust and all of the guests for their support and generosity.

Improving our offer to members

We took a fresh look at our membership offer with a view to improving this for our existing members and attracting new members. This included conducting primary research to understand what our members – autistic people, their families, carers and professionals – value most about membership, and what we could do better. Over the coming year, we will test and implement these ideas.

Human Resources

In 2022-23 we introduced a new people strategy to improve employee experience. The steps required to implement the new HR Strategy have been laid out in the HR Delivery plan, which includes actions across: recruitment and retention; pay and compensation; remodelling of HR; employee experience; people data, analytics and Human Resources Information System (HRIS); and learning and organisational development. To date, we have:

- created a new HRIS team to ensure we are investing in our HR technology
- started rolling out a new self-service platform (MyWorkspace) to employees
- made improvements to various processes in the HR systems to reduce errors in the critical area of payroll
- completed several house-keeping exercises to improve historically poor data quality, and provided training and guidance to ensure that data is entered correctly in future.

During the year we also made improvements to how we recruit and retain our people. This included:

- implementing a new exit interview process to capture detailed data on reasons for leaving
- enhancing the Applicant Tracking System (ATS) with new application forms and workflows, and making ATS training accessible to the HR teams
- monthly tracking and reporting of a number of key metrics across the organisation, including labour turnover and absence, to influence and measure our strategies for addressing these.

Gender pay gap

Our charity's mean gender pay gap fell from 2.8% (for reporting year 2021-22) to 1.7% (for 2022-23). This equates to a difference of £0.22 an hour. Our median pay increased slightly to 0.7%. This means that, taking the middle point between the lowest and highest hourly rates of pay, men are paid £0.07 an hour more than women. Both results demonstrate that men and women are paid nearly equally across the charity, and we are committed to continuing to close the gap.

Diversity, inclusion and wellbeing

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

During the year we ran discussion panels focusing on mental health to raise awareness around the organisation. In October, we welcomed a powerful presentation by the advocate and activist Ije McDougall in support of Black History Month. Future panels will include discussions on women's health, the menopause and LGBTQ+ issues.

We continue to promote the Headspace mindfulness and meditation app to all employees, this year expanding the offering with additional free family licences.

IT

Investments in technology continue to support improvements in business processes. In 2022 we implemented a new finance system along with new CRM tools to support our commercial teams. The HR team continues to exploit its HR platform, with changes focused on the employee experience. Investments in security tools help to maintain IT security at a time of increasing cyber threats.

Next year, to support autistic individuals and their families to live a fulfilled life on their terms, we will:

- develop an integrated advice and support service that will make use of technology and people to provide a personalised universal service offer for all autistic people underpinned by in-depth support for those who need it
- strengthen our branches network so that peer-peer support is available more widely and the network remains financially viable
- develop plans as to how financially viable specialist services can be provided for those with the complex needs in the years ahead
- continue to develop our employee experience so that we are the best employer of autistic people
- lead by example by working towards autistic people being represented at all levels of the charity including management and Trustees.

Next year, to influence and collaborate with others to improve standards and adjustments, we will:

- develop a single offer for all professionals working with autistic people called 'Autism Know How' that will share best practice that benefits autistic people's access and experience of services whilst generating funds for the charity
- redesign our diagnosis and assessment services so that we can increase access to diagnosis and provide universal pre- and post-diagnosis support
- continue developing partnerships with local authorities and providers, and expanding work experience and vocational offers for our pupils so they can live happy, independent lives
- foster partnerships with teaching universities to provide specialist placements that will allow us to nurture our own therapy staff, improving recruitment and expertise in our schools
- expand our successful sharing of best practice events and opportunities for local mainstream partner schools and staff to increase our impact on the lives of autistic pupils
- develop an Inclusive Employer Kitemark to support the recruitment and retention of autistic people in paid employment
- with the support of the Cullum Family Trust, continue to implement a network of Cullum Schools across England and pilot Cullum Zones in other schools. We will share best practice and learning from these with Government and across the sector.

Next year, to transform society by building understanding, acceptance and respect for all autistic people, we will:

- develop plans for delivering an 'always on' campaign that promotes autism acceptance and, over time respect
- work with Government to establish a new prevalence study that underpins the planning of what autistic people need over the coming years
- work with other likeminded organisations to run campaigns that reflect and represent the full range of autistic experiences, including people from minority and marginalised backgrounds
- grow our branches and volunteer networks to share experience and coordinate support in local communities
- develop plans to unite autistic people, organisations and families around a shared vision for the future of society
- communicate our blueprint for the future and providing positive and optimistic stories that galvanise and inspire people to act.

Next year, to build strong foundations to help deliver our ambitions, we will:

- review our current safeguarding training materials and develop a safeguarding training strategy
- further develop sustainable financial models to support the long-term delivery of our vision and strategy.
- deliver high-impact fundraising approaches, exceptional supporter care and experience, and compelling storytelling to demonstrate impact
- co-ordinate and harmonise the ways that autistic people, families and others can contribute to, be involved with and relate to our charity.

A big thank you to...

We would like to sincerely thank all the charitable trusts and foundations, companies, branches and individuals who have helped us with their commitment and generosity throughout the year. Without such fantastic support, we would not be able to provide crucial support, information and advice to many thousands of autistic individuals, their families and loved ones.

Advent for Change
Alan Nappin
Amazon Smile
Andrew Bagley
AKO Foundation
Apax LLP
Axcis Education Recruitment
Axia ASD Ltd
Beatrice Laing Trust
Bloomfield Trust
Candle Trust
Charlotte Warner and Bruno Paulson
City Bridge Trust
Clifford Chance
Coca-Cola
Computacenter
CoreNet
Cullum Family Trust
Dr Scholl Foundation
Exchange Chambers
First Sentier Investors
Haico
Harper Macleod
Haverstock
Hovia
HelmsBriscoe HB Cares in conjunction with Meeting Professionals International
Retail Monster
IRLA International & AMS outsourcing.
JP Morgan Chase
Kusuma Trust
Legal & General
Lloyd's Market Association
Marvel FMCG Ltd
Maureen Boal Charitable Trust
McClay Foundation
MFS Investment Management
Moirá Stacey
National Lottery Community Fund: NI People & Communities Programme
Neal Marsden
Nicholas Quinn
Nolan Family Trust
Overbury
Pears Foundation

P F Charitable Trust
Prospero World
Rainbow HR
Salesforce
Springer Nature
The ARN Foundation
The Barrow Cadbury Trust
The National Autistic Society's Circle of Friends
The Entertainer
The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed
W & R Barnett
Willie and Mabel Morris Charitable Trust
Ulster Garden Villages
ICE Benevolent fund
Chemists' Community Fund
Chartered Accountant's Benevolent Fund
Navel Children's Charity
Community Foundation Northern Ireland
The Rayne Foundation
The Department for Communities NI and the Rank Foundation
Pilkington Charities' Fund
The Zochonis Charitable Trust
The Esme Mitchell Trust
Awards for All Scotland
National Lottery Community Fund (Improving Lives)
Paul and Tracey Fraser
The Royal Astronomical Society
The Garfield Weston Foundation
Thea and Peter Boshier
The Boshier Grant Scheme

We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries, and our wonderful Team Autism members and supporters who have run, walked, swum and completed a number of other amazing challenges:

Thanks to all those involved in World Autism Acceptance Week 2022, who raised £203,314 taking part in our Spectrum Night Walks, Super 60 Challenge and all other fundraising.

Thanks to our 207 London Marathon runners who helped raise over £413,000 in the 2022 mass and virtual race.

Thanks to the 407 people that supported our first ever Facebook fundraising challenge; 100 miles in October, that raised £54,065.68

Thanks to all of the event participants and community supporters that have fundraised for us, from quiz nights to climbing mountains and everything in between, we are so grateful for your support.

Thanks to all of our volunteers that have helped make our events happen this year, we couldn't do it without you.

Thanks to the EC4 Music Choir who have supported us at our Starshine Christmas Carol concert for many years, the event wouldn't be possible without them.

There were also a number of individual and corporate donors, who have made significant gifts towards our work but have chosen to remain anonymous. We would like to thank them for their support.

We also received a number of grants from statutory bodies including:

Cashback for Communities 2020-2023 £567,065.68: Funding to deliver our Moving Forward employment programme for young autistic people in Scotland.

Glasgow Communities Fund 2020-2023 £119,203.59: Funding to build capacity of communities in Glasgow to understand and support autistic individuals through the development of a volunteer-led branch and social groups.

Department of Health and Social Care 2021-2024 £275,100: Funding for the VCSE Health and Wellbeing Alliance.

Inspiring Scotland, Workforce Wellbeing Fund for Adult Social Work and Social Care £9,220: Funding to purchase equipment for Team Days for our Scotland Adult Social Care staff.

Welsh Government, Sustainable Social Services 2022-2025 £174,721: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.

Welsh Government, Children in Wales £9,261.35: Funding to increase knowledge of the Additional Learning Needs System in Wales and update advice and guidance resources for families

NHS England 2021-2023 £170,271: Funding to support our Autism Inpatient Mental Health Service.

Scottish Government, Directorate for Mental Health £75,800: Funding to provide Post-Diagnosis Groups for young people in Scotland, focusing on understanding autism, managing emotions and a range of skills.

Department for Transport, Tackling Loneliness with Transport Fund £267,391: Funding to support public transport providers across the UK to become more autism friendly, through staff training and accreditation.

NHS Trafford CCG £115,988: Funding on behalf of Greater Manchester Health and Social Care authorities for delivery of the Greater Manchester Autism Consortium service 2022 -2023.

NHS Trafford CCG £45,000: Funding for additional services, including parent seminars and training, for the Greater Manchester Autism Consortium service.

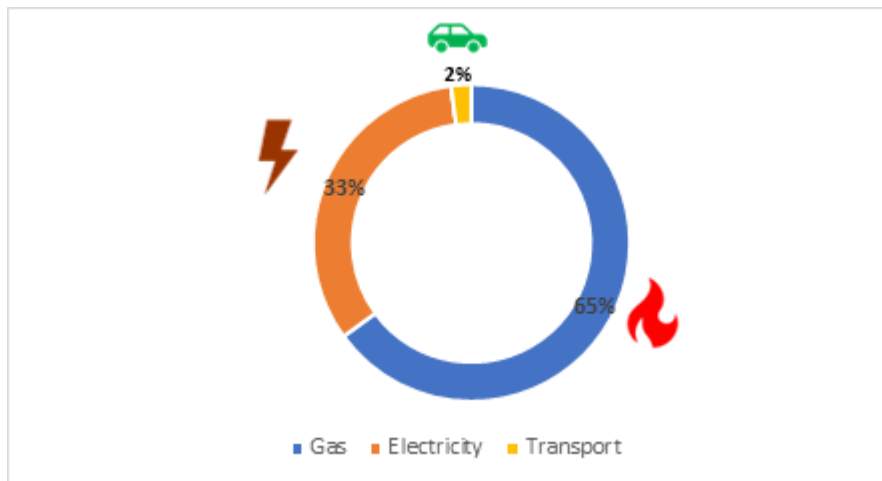
Violence Reduction Unit and Greater Manchester Combined Authority £57,800:
Funding to deliver training sessions to professionals in Manchester about how to support young autistic people at risk of entering the criminal justice system.

Streamlined Energy and Carbon Reporting Energy and carbon consumption

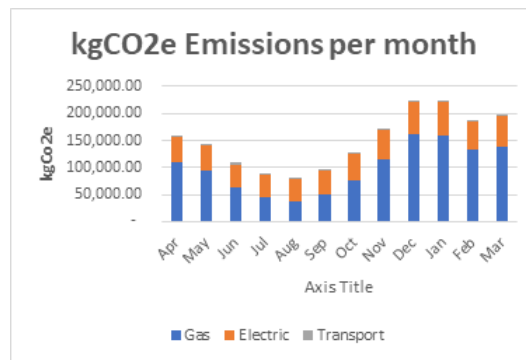
Streamlined Energy and Carbon Reporting (SECR) is the legislative reporting requirement in the Directors' report. It mandates that all large companies must report on the operational energy consumption and associated emissions. This is the third year of reporting for National Autistic Society. The high-level breakdown:

Total	Gas	Electricity	Transport	Total
kWh	6,458,703	3,094,561	NA	9,553,264
LITRES	NA	NA	163,089	163,089
kgCo2e	1,176,711	591,711	38,631	1,807,053
tCo2e	1,176	591	38.63	1,807
%	65%	33%	2%	100%

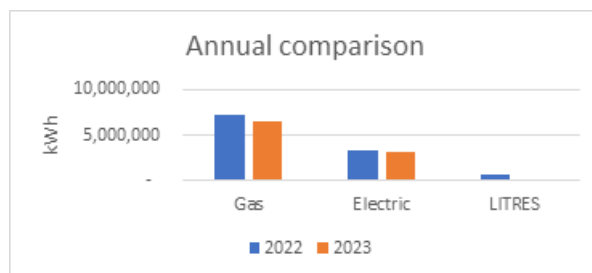
The National Autistic Society's total CO2 emission breakdown is highlighted in Diagram 1 below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 98% of the National Autistic Society's total CO2 emissions with the remaining 2% emitted via the transportation of staff members alongside those associated with supported learning and living facilities.



This graph compares kWh consumption over the two most recent reporting years. The profile shows there was a higher demand in 2022.



Intensity metric



An intensity metric gives an indicator of carbon performance based on an operational figure of the number of staff members, Table 2 below shows 2,451 members emitting on average 737 kgCO2e/per staff member (psm). In 2023 we have managed to reduce the previous year's operational intensity by 158 kgCO2e/psm.

Intensity metric		
Year	2023	2022
Number of staff	2,451	2,640
kgCo2e	1,807,054	2,362,051
kgCo2e/psm	737	895

Table 2: Intensity Metric

Diagram 2 shows kgCO2e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating / lighting demands and more time spent inside.

National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the year or those that are currently underway.

LED lighting

Where possible and practical, contractors/staff have been asked to further replace older, inefficient lighting with LED alternatives when existing lamps reach the end of their life and as part of the normal maintenance management regime. This is an ongoing initiative.

Electric vehicle introductions

We have started introducing electric vehicles into our fleet. Although it has had little impact this year, we are committed for this area to grow significantly.

Methodology

Energy sources

Our charity measures Scope 1 & 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally.

Scope 1: Fleet vehicles and gas burnt on site **Scope 2:** Electricity

Calculations

Intensity calcs	Litre	kWh	Co2e
Gas	NA	1	0.18219
Electricity	NA	1	0.19121
Petrol	1	9.1	2.14805
Diesel	1	10	2.52058

Part two: Financial Review

Financial review

Our in year financial performance reflects a tough year, with ever increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. The in year results of NAS Group show a net operating deficit of £3.7m from continuing operations excluding actuarial gains on pensions schemes. In 2021/22, the NAS Group generated an operating surplus of £0.8m.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services.

Unrestricted reserves (excluding fixed assets) have decreased from £10.9m to £7.2m this year. The unrestricted free reserves include long-term capital financing to acquire fixed assets. Our free reserves are £7.2m. The Trustees have chosen to designate funds of £1.7m to fund the ongoing development work of the Autism Education Trust.

The Trustees are confident that, after review of our income and expenditure projections and reserves, the National Autistic Society can continue to be able to provide much needed support to our beneficiaries.

Financial highlights

NAS Academy Trust

Effective 31 December 2022, NAS Academy Trust (NAS AT) was separated from the group and became independent. The financial statements comprise the operating results of NAS AT for the nine months of the year prior to disposal. The removal of the accumulated net assets of NAS AT is reflected as a charge in the Income and Expenditure Account. The following commentary identifies separately movements arising from the removal of NAS AT from the underlying movements relating to the continuing operations of the NAS Group.

NAS Group

Total income was £99.1m, an increase of £3.5m from last year. Expenditure has also increased by £8.7m to £103.5m, reflecting, in particular, the challenge of recruiting and retaining staff and covering vacancies with agency spend.

Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services; this proportion decreased slightly in year to 78.8% (2021/22: 82.1%) of our total income.

Overall, voluntary income decreased by £1.2m to £13.3m, primarily accounted for by a decrease in grants from £6.1 to £4.6m. Donations and gifts increased from £8.4m in 2021/22 to £8.6m.

Expenditure on raising funds increased by £0.6m to £2.0m (2021/22: £1.4m) and therefore the net contribution to voluntary income increased to £12.6m (2021/22: £11.1m).

Unrestricted voluntary decreased by £0.8m to £8.0m (2021/22: £8.8m), and restricted income remained at £3.7m (2021/22: £3.7m).

The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular, fundraising events) recover to a degree, due to the impact of the pandemic and associated restrictions, but it remained below pre-pandemic levels.

We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.

We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.

Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond.

Cash decreased by £3.7m to £17.3m (2021/22: £21.0m). However, this includes the removal of the NAS AT balance of £5.0m. The underlying movement is NAS Group cash excluding NAS AT is an increase of £1.3m.

Debtors decreased by £1.5m to £13.1m (2021/22: £14.6m). However, this includes the removal of the NAS AT balance of £0.6m. The underlying movement is NAS Group debtors excluding NAS AT is a decrease of £0.9m.

Creditors increased by £1.8m to £16.9m (2021/22: £15.1m). However, this includes the removal of the NAS AT balance of £1.1m. The underlying movement is NAS Group creditors excluding NAS AT is an increase of £2.9m.

Investment income was higher at £325k (2021/22: £20k) due to an increase in interest rates during the year.

Expenditure on charitable activities increased to £103.5m (2021/22: £94.8m).

Staff costs accounted for 71.2% of our overall costs, a slight decrease from 72.4% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.

We purchased fixed assets valued at £587k (2021/22: £770k) in the year.

Other designated funds are set at £1.9m (2021/22: £2.2m), which was deemed acceptable for the Autism Education Trust development.

The value of our LGPS pension deficit decreased in year to £3.8m from £15.2m. This reduction includes the removal of the £2.2m deficit relating to NAS AT.

A number of efficiency programmes are planned to be completed over the next year to reduce costs across a number of areas of the charity. These programmes are designed not only to address the post pandemic impact but also to address the costs of our overarching business model through improved efficiencies.

NAS Services Ltd

NAS Services Ltd is the trading arm of the National Autistic Society through which it delivers the majority of its welfare and education services. It is funded through fee income received from providing statutory services to autistic children and adults.

Turnover increased to £61m from £57.6m due primarily to higher grants and fee income. We continue to work with funding authorities to negotiate uplifts to meet the increasing costs of providing services, as well as working towards paying all employees at least the national living wage.

£55.1m (2021/22: £51.8m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major continuing challenge for the company. Given that we continue to operate in a period of austerity and challenge, the directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Autism UK Ltd

Autism UK Ltd is the subsidiary through which we trade Christmas cards and sponsorship of conferences and events.

Turnover decreased from £139k to £30k mainly due to reduced sponsorship.

Costs decreased to £25k (2021/22: £83k) due to a review of all expenditure following increases in the previous year.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

NAS Academies Trust

The NAS Academies Trust (NAS AT) operates three free schools. It has two main sources of income – grants received from the Education and Skills Funding Agency and contracted fees from local authorities.

Effective 31 December 2022, NAS AT was separated from NAS Group and became independent. The Income and Expenditure account includes NAS AT results for the nine months prior to separation.

All balances were removed from the balance sheet at the date of separation.

Total income for the nine months ended 31 December 2022 was £6.0m (12 months in 2021/22: £7.2m).

Expenditure for the nine months ended 31 December 2022 was £6.6m (12 months in 2021/22: £7.7m).

All income, expenditure, reserves and cash relating to NAS Academies Trust is restricted in its use to the Trust and cannot be used for any other purpose.

Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use several different channels to communicate with our supporters, including mail, email, phone and social media.

The charity employs a number of professional fundraisers directly and uses agencies in respect of payroll giving, telemarketing, plus online giving and sponsorship sites such as JustGiving.

The charity subscribes to the Fundraising Regulator, including the Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. We adhere to the Chartered Institute of Fundraising 'treating donors fairly' guidance, and we are actively participating members of the Chartered Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry-recognised fundraising standards in 2022-23. Since its inception in 2017 up to 31/03/2023, the charity has received – and acted upon – 14 suppression requests from the Fundraising Preference Service, three of which were received in the year to 31 March 2023. We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the year, the charity received 25 complaints, one of which was related to fundraising practice or products. All of these complaints were fully investigated and resolved. 18 fundraising practice concerns were received, investigated and resolved by the Supporter Care team.

Pay policy

Pay is set at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We remain committed to becoming a market median payer, and future compensation strategies will aim to achieve this within the boundaries outlined.

Following on from appointments, any increase in remuneration is considered based on the following context:

- performance and contribution measured against business priorities

- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark
- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

All awards are recommended by the line manager and approved by a director. For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Finance.

Work has begun on job descriptions, salary benchmarking and the revision of pay bands, and will continue next year. We have started to introduce additional benefits and are at an advanced stage in the introduction of a new soft benefits package.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk.

The Executive Leadership Team (ELT) is charged with identifying, assessing and monitoring the major risks (based on likelihood of occurrence and potential impact) faced by the charity.

The Audit and Risk Committee, which reports directly into the main Board of Trustees, examines and monitors the effectiveness of risk management, providing challenge to ELT members where control measures require strengthening. This committee involves Trustees, and other senior managers, including the Head of Internal Audit and Risk.

In addition, the other main committees – Finance, Quality Assurance and Schools Governance – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

During the year, the Audit and Risk Committee has continued to maintain a close overview of management's implementation of departmental and interdepartmental action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body reviews the risk register on a quarterly basis and is able to confirm that the major risks to which the charity is exposed continue to be properly identified and closely monitored, and that appropriate control measures are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- Financial: Pressure remains on contracted and voluntary income streams. Attention is currently being paid to the continued rise of inflation (wage, general and utility costs in particular). The Board, supported by its subcommittees, monitors in year business performance and the medium and longer-term financial risks and opportunities, weighing up the need to manage costs tightly within available

income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.

- Operational: There has been an increased focus on ensuring there is a sufficient substantive, experienced and skilled workforce across all services and a concentrated effort on reducing the use of agency staff to drive up the quality of care and support for our beneficiaries. The use of a single agency staff provider has been introduced to support a more consistent approach to using agency staff and work has begun to explore the options for the digitalisation of care records.

- Operational: We work closely with stakeholders, including autistic people who receive our services, as well as those who fund these services, to ensure that our activities are structured accordingly. In addition, we recognise the challenges of new technology and the different ways of communicating and processing transactions. The increasing risk related to cyber activities is managed proactively within the organisation.

The Trustees along with the Executive Leadership Team, have produced a long-term vision, which is a society that works for autistic people and are building on this vision to create a new strategy for 2023-2026.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must continue to closely analyse the impact of the care sector crisis.

The Society has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risk. The internal audit function evaluates the adequacy and effectiveness of controls across our activities.

Reserves policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process.

We have maintained the level of designated funds last year and continue to focus on the underwriting of the continued future of the AET and a contingent liability relating to a local government pension scheme deficit. Note 15 to the accounts provides more details on our designated funds.

The general reserves figure of £7.2m is regarded as being the charity's level of free reserves. In calculating the balance the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed by an actuary, is not in total immediately repayable with plans for meeting the deficit over a long period in place.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it moves forward

with its strategic review of its operations.

	2023	2022	2021
Reserves held at 31 March	£000	£000	£000
Free Reserves	7,246	10,862	8,921
General Funds – designated	1,871	2,230	3,391
Restricted Reserves	3,059	2,795	2,456
Designated Funds – Fixed Assets	20,638	20,950	20,939
NAS Academies Trust reserves	—	19,793	19,748
Total reserves excluding pensions reserves	32,813	56,630	55,455
Pension	(3,775)	(15,218)	(19,350)
Total reserves	29,038	41,412	36,105

Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long-term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2026 which consider the charity's activities, financial position and risk management policies together with likely factors affecting future development including environmental factors such as the increase in staffing costs and the level of inflation including utility costs. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing levels of free reserves and available cash, coupled with the strategic review of operations and risk-based controls, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. In our highest risk area, the delivery of our adult social care operations, a service-by-service turnaround plan addressing those services with reduced financial viability is underway and regularly monitored by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position if needed during the period of turnaround in adult services or if they believe the most likely scenario is at risk. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Pensions and FRS102

When reviewing the charity's risks and appropriate level of reserves required, the Trustees also take into consideration the impact of its pension liability as determined

under FRS102.

We include within our accounts the actuarial valuation of our two Local Government Pension Schemes. This year, our liability has decreased by £11.4m to £3.8m. £2.2m of this reduction is due to the removal of the NAS AT deficit. This decrease follows a decrease of £4.3m to £15.2m in 2021/22, an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

These movements demonstrate the volatility of this liability which is largely due to the changing conditions in financial markets and inflation assumptions which are outside our control.

Whilst there is volatility in the overall liability, the National Autistic Society does have more certainty over the cash flows surrounding the pensions schemes and these are factored into our budgets and forecasts. We continue to explore alternative arrangements surrounding the long-term funding of the schemes. As a result, the Brent scheme was closed to new accruals as at 31 March 2022, subject to the completion of a Debt Deferral Agreement which will allow the National Autistic Society to manage the crystallisation of the debt in a proactive manner going forward.

Note 21 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

Summary of the effects of changes in the pension funds on reserves	2023	2022	2021	2020	2019
	£m	£m	£m	£m	£m
Restricted Reserves excluding NAS Academies Trust	3.0	2.8	2.5	2.4	2.6
Restricted Funds NAS Academies Trust	—	19.8	19.9	19.6	13.7
Unrestricted reserves before Pensions Fund deficit	29.8	34.0	33.2	31.7	36.0
FRS 102 opening deficit on pension funds	(15.2)	(19.5)	(14.5)	(17.4)	(16.0)
Change in FRS 102 Pensions deficit in year	11.4	4.3	(5.0)	2.9	(1.4)
Reported total reserves as per Balance Sheet	29.0	41.4	36.1	39.2	34.9

Investment policy

Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or other investment products.

As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short-term deposit accounts or three to six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2022/23.

Due to increasing interest rates over the past year, the investment return was slightly ahead of expectations.

As at March 2023, the Society had £5m in a fixed rate deposit and a further £10m held in interest bearing current accounts.

Structure, governance and management

Our constitutional structure

The National Autistic Society (NAS) first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 01205298. The National Autistic Society operates under our Articles of Association as adopted by the members on 21 November 2015.

The services that we provide in Scotland, Wales and Northern Ireland are managed from local offices that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland.

We are a membership organisation, with 16,969 memberships and 20,189 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2023, there were 116 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which two are currently active: NAS Services Limited through which we provide child and adult services and Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events. The National Autistic Society's interest in the NAS Academies Trust came to an end on 19 December 2022 when the Trust became independent and changed its name to Liberty Academies Trust.

A list of all subsidiary companies is shown within the notes to the accounts.

Charitable objects and public benefit

Our formal objects are: "the development, delivery and promotion of the education, health, welfare, care and support of people on the autism spectrum and with related conditions ("autistic people")."

The Trustees confirm that they have complied with the duty in Section 4 (4) of the *Charities Act 2011* by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Society and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. It is not restricted by gender either. The education and care services we provide are outside the funding capacity of all but a very few families. Those fees are almost invariably fully paid, directly or indirectly, by the state.

Under the law of Scotland, the National Autistic Society is established for the public benefit through:

- advancement of education
- advancement of health
- relief of those in need through age, ill health or disability.

These activities are either provided for the benefit of autistic people directly or indirectly through supporting their parents, carers or advocates.

Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

The Board of Trustees

Our Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose, one or more Vice Chairs.

Board vacancies are advertised with potential candidates being interviewed by a small panel of Trustees, which includes the Chair.

In addition, candidates are interviewed by a panel of autistic people who provide advice and recommendations to the Trustees' panel. Appointments are confirmed by the full Board and are subject to retrospective ratification by the membership at the next AGM.

The Board seeks to ensure a good mix of experience and expertise, covering commercial business, local government management, secondary and further education, special needs teaching, marketing, accountancy, organisational and financial management and of course, personal and family experience of autism.

Trustees hold office for a term of four years and may stand for re-election provided they do not serve for longer than eight years in aggregate (12 years if serving as the Chair of Trustees or Chair of a Board Committee).

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

Trustees meet formally as a body at least four times a year but all Trustees are also involved in one or more standing Board committees, each of which meets several times a year. Trustees may also attend general meetings of members (all Trustees

must be subscribing members of the charity). All Trustees submit to an enhanced disclosure check from the Disclosure and Barring Service on being elected and this is refreshed periodically while they remain a Trustee.

Trustee induction and training

All Trustees undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management.

Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the National Autistic Society and the roles of senior management.

Specific induction programmes are tailored to match the experience of individual Trustees but will generally include briefing sessions with members of the Senior Management Team, visits to one or more of our schools and adult services and on occasion, external training in the roles and responsibilities of Trustees. Periodically, an audit of Trustees' skills and experience is undertaken and this helps the Chair, in discussion with individual Trustees, to identify further training that will enhance their contribution to the charity's governance.

Decision-making

Having approved the annual budget (reflecting the strategic plan), the Board of Trustees delegates policy implementation and day-to-day management to the Chief Executive. Outcomes are monitored through a structure of committees of Trustees acting under terms of reference delegated by the main Board. The Finance Committee acts on behalf of the Board to review staff pay and benefits, with the committee's recommendations being considered by the full Board. This committee also oversees the objectives, performance appraisals and succession planning of the Chief Executive and Executive Leadership Team.

It is the role of the individual committees to ensure that the Board of Trustees considers all constituent parts of the charity when making decisions and that funds are used to best meet the requirements of each beneficiary group.

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Executive Leadership Team (ELT). The ELT, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly.

The directors of the charity consider that they have fulfilled their duties in accordance with section 172(1) of the UK *Companies Act 2006* and have acted in a way which is most likely to promote the success of the Group for the benefit of its stakeholders as a whole in the following ways:

When making decisions, the Trustees and their delegated bodies review both the immediate and longer-term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families. In particular, they consider:

•Impact on employees

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below. We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board. We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and Yammer.

•The people we support

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Following on from the COVID restrictions, Trustees from our Schools Governance Group visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. Similarly, Trustee visits to adult services are recommencing, following the lifting of COVID restrictions.

We regularly consult people using our advice, information, employment and peer support services to understand their needs and challenges and allow us to improve the design of those services around what people want. Reports of people's experiences using these services are shared with Trustees.

•Our suppliers

We recognise the crucial part our suppliers and partners play in ensuring we are able to operate, deliver our plans and meet the needs of our beneficiaries. We work closely to ensure our relationships with our key partners are managed appropriately, from planning long-term collaborations to payment terms and communication.

•Community and environment

When planning our activities, we work closely with all key stakeholders, particularly our beneficiaries, to ensure that our work helps to make society work for autistic people. We regularly conduct the largest surveys of autistic people and families in the UK and our findings drive our programme planning, alongside input from our volunteer-run branches, members and staff.

Many of our activities, particularly our schools, adult services and branches, are an integral part of their local communities, from providing localised advice to supporting professionals locally and facilitating community events in our buildings.

The Charity Code of Governance

The National Autistic Society Board of Trustees takes its governance responsibilities seriously and, as a large charity, aims to have a governance framework that is fit for purpose, compliant and efficient. The Board has established a solid foundation in governance in which all of its Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objectives most effectively for its beneficiaries' benefit, and contribute to the charity's further development.

Following a detailed review of the Charity Code of Governance in 2022, a review of the board committee structure and terms of reference has been completed and implemented in 2023.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by an executive leadership team of seven directors who lead the functional activities. These are: the Director of Finance; the Managing Director of National Programmes; the Director, Assurance and Compliance; the People Director; the Managing Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT and Business Change.

Diversity

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We are a confident disability employer and as part of our commitment to diversity, we are equally keen to ensure we continue to promote a strong connection with people on the autism spectrum in all our recruitment and employment practices. We have strengthened the involvement of autistic people in staff recruitment and have reviewed our recruitment practices to make sure that we are as open as possible to autistic applicants. We continue to roll out the mentoring support programme to employees on the autism spectrum, as well as providing programmes for managers geared towards providing a better understanding of how to support individuals with a seen or hidden disability in the workplace.

We know that staff development and engagement are crucial to our organisation's future. A staff survey is undertaken on a regular basis and this helps to inform our priorities and policies to develop effective communications with our staff and to understand the key issues and priorities. For some years we have maintained an effective Staff Forum and this is supported by regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

Honorary offices

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents are people who have served and continue to serve the charity voluntarily in a range of important ways.

Our Patron, HRH The Duchess of Edinburgh, has fulfilled the role of Royal Patron for over 20 years and continues to provide amazing support to the National Autistic Society, including through attendance at the Kensington Palace event in November.

We remain hugely grateful to our President, Jane Asher, for her commitment to the National Autistic Society. Jane's long-term support to our annual Starshine carol concert continues to bring people together and helps us to raise vital funds and awareness of the challenges facing autistic people.

Key volunteers, staff and advisers

Patron: Her Royal Highness The Duchess of Edinburgh GCVO

President: Jane Asher

Chief Executive: Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Hever

Dr Gillian Baird OBE

Professor Simon Baron-Cohen

Colin Barrow CBE

Baroness Browning of Whimble

Peter Cullum CBE

Simon Cullum

Professor John Dickinson

David Downes

Sir Norman Lamb

Dr Christopher Mason MBE

John Swannell

Marianne Swannell

Baron Touhig of Islwyn and Glansychan Trustees

Trustees

Dr Stephen Ladyman, Chair of Trustees

Judy Berkowicz (resigned 14 October 2022)

Zahaan Bharmal (appointed 14 October 2022)

Edward Caddle

Dr Sophie Castell (resigned 14 October 2022)

Felicity Chadwick-Histed (resigned 14 October 2022)

Olga Clayton

George Davidson

Maha El Dimachki (appointed 15 December 2022)

Prof Sylvia Johnson (resigned 14 July 2022)

Elisa Menardo

Sheila Norris

Dr Manpreet Pujara (appointed 14 October 2022, resigned 11 April 2023)

Stewart Rapley

David Reeves

Helen Roberts

John Roscoe (appointed 14 October 2022)

Mike Stanton (resigned 6 October 2022)

Harry Wordsworth (appointed 14 October 2022)

Pamela Marsden (appointed 19 July 2023)

Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources

Josh Fitzgerald, Education

Lesley Andrews, Assurance & Compliance

Steven Rose, Adult Services

Kelly Evans, Finance

Resigned 31 July 2023

Paul Robinson, Finance

Appointed 31 July 2023

Peter Watt, National Programmes

Nick Slowe, IT & Business Change

Banker

Barclays Bank PLC, One Churchill Place, London E14 5HP

Auditor

Buzzacott LLP, 130 Wood Street, London EC2V6DL

Solicitors

Clifford Chance London, 10 Upper Bank Street, London E14 5JJ

Hempsons LLP, 100 Wood Street, London EC2V 7AN

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Trowers & Hamlins London, 3 Bunhill Row, London EC1Y 8YZ

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

Company Secretary

Bruce Thompson

Statement of Trustee responsibilities

The Trustees (who are also directors of the National Autistic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently
- ◆ observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- ◆ make judgments 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
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the *Companies Act 2006*, the *Charity (Accounts and Reports) Regulations 2008*, the *Charities and Trustee Investment (Scotland) Act 2005* and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees 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 of financial statements may differ from legislation in other jurisdictions.

The following statements have been affirmed by each of the Trustees of the charitable company:

- ◆ so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- ◆ each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the *Charities Act 2011*, the *Companies Act 2006*, the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 9 November 2023, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:



Dr Stephen Ladyman
Chair of the Board of Trustees

9 November 2023

Independent auditor's report to the Trustees of National Autistic Society

Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including principal 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 group's and the charitable company's affairs as at 31 March 2023 and of the group's income and expenditure, for the year then ended
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- ◆ have been prepared in accordance with the requirements of the *Companies Act 2006* and the *Charities and Trustee Investment (Scotland) Act 2005* and Regulations 6 and 8 of the *Charities Accounts (Scotland) Regulations 2006 (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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going

concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. 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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the *Companies Act 2006*

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

- ◆ the information given in the Trustees' 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 Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' 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* requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 Trustees 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which

the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the *Companies Act 2006*, the *Charities Act 2011*, the *Charities and Trustee Investment (Scotland) Act 2005*, together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 trustees, as a body, in accordance with Regulation 10 of the *Charities Accounts (Scotland) Regulations 2006*. Our audit work has been

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

Buzzacott LLP

17 November 2023

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2023

	Notes	Unrestricted funds £'000	Restricted funds £'000	NAS AT restricted funds £'000	2023 Total funds £'000	2022 Total funds £'000
Income & endowments from:						
Income from charitable activities						
Transforming lives:						
. Education		23,932	—	4,398	28,330	28,180
. Social and independent living support		49,758	4	—	49,762	47,379
. Other charitable activities	1	7,253	—	11	7,264	5,141
Changing attitudes						
. Other charitable activities		77	—	—	77	230
Donations and legacies	2	8,035	3,669	1,588	13,292	14,518
Other trading activities	3	92	—	—	92	165
Investment income		298	—	27	325	20
		<u>89,445</u>	<u>3,673</u>	<u>6,024</u>	<u>99,142</u>	<u>95,633</u>
Expenditure on:						
Raising funds		1,993	—	—	1,993	1,377
Expenditure on charitable activities						
Transforming lives						
. Education		23,800	51	6,687	30,538	29,776
. Social and independent living support		58,101	312	—	58,413	52,271
. Other charitable activities		8,985	2,958	—	11,943	10,805
Changing attitudes						
. Other charitable activities		547	88	—	635	606
Total	4	<u>93,426</u>	<u>3,409</u>	<u>6,687</u>	<u>103,522</u>	<u>94,835</u>
Removal of NAS AT	23	—	—	19,521	19,521	—
Total expenditure		<u>93,426</u>	<u>3,409</u>	<u>26,208</u>	<u>123,043</u>	<u>94,835</u>
Net (expenditure) income	5	<u>(3,981)</u>	<u>264</u>	<u>(20,184)</u>	<u>(23,901)</u>	<u>798</u>
Transfers between funds	16	—	—	—	—	—
Actuarial gains on defined benefit pension scheme	22	8,932	—	2,595	11,527	4,509
Net movement in funds		<u>4,951</u>	<u>264</u>	<u>(17,589)</u>	<u>(12,374)</u>	<u>5,307</u>
Reconciliation of funds						
Total fund balances brought forward at 1 April 2022	14-16	21,028	2,795	17,589	41,412	36,105
Total fund balances carried forward at 31 March 2023	14-16	<u>25,979</u>	<u>3,059</u>	<u>—</u>	<u>29,038</u>	<u>41,412</u>

The net expenditure for the financial year dealt within the financial statements of the Parent Company was £3.7m, before actuarial gains of £8.9m on defined benefit pension schemes (2021-22: net income £1.3m).

The notes on pages 71 to 98 form part of these financial statements.

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2023

With effect from 31 December 2022, NAS AT ceased to be controlled by NAS and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of NAS. The income and expenditure relating to NAS AT are defined as discontinued activities within these financial statements.

The impact on income and expenditure of the discontinued operations described above is summarised in the table below:

SOFA	Continuing £'000	Dis- continued £'000	2023 Total £'000	Continuing £'000	Dis- continued £'000	2022 Total £'000
Income	93,118	6,024	99,142	88,458	7,175	95,633
Expenditure	96,835	6,687	103,522	87,105	7,730	94,835
Net (expenditure) income	(3,717)	(663)	(4,380)	1,353	(555)	798
Transfers between funds						
Actuarial gains on defined benefit pension scheme	8,932	2,595	11,527	3,948	561	4,509
Net movement in funds excluding removal of NAS AT	5,215	1,932	7,147	5,301	6	5,307

All other activities of the charity comprised continuing operations during the above two financial years.

Balance Sheet as at 31 March 2023

	Notes	Group		Charity	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
Fixed assets					
Tangible assets	6	24,290	41,126	24,290	25,826
Current assets					
Stock		75	43	70	31
Debtors	9	13,099	14,594	8,827	9,684
Cash deposits		15,805	14,662	15,805	14,662
Cash at bank and in hand		1,479	6,390	1,479	1,411
		30,458	35,689	26,181	25,788
Creditors: amounts falling due within one year	10-11	16,887	15,116	12,610	9,708
Net current assets		13,571	20,573	13,571	16,080
Total assets less current liabilities		37,861	61,699	37,861	41,906
Creditors: amounts falling due after more than one year	12-13	4,179	4,451	4,179	4,451
Provision for Dilapidations		869	618	869	618
Net assets excluding pension liabilities		32,813	56,630	32,813	36,837
Defined benefit pension scheme liabilities – NAS	22	(3,775)	(15,218)	(3,775)	(13,014)
Net assets including pension liabilities		29,038	41,412	29,038	23,823
Funds					
Restricted funds	14	3,059	2,795	3,059	2,795
NAS Academies Trust					
Restricted fixed assets funds	15	—	15,300	—	—
Restricted funds		—	4,493	—	—
Pension reserve – NAS AT		—	(2,204)	—	—
		—	17,589	—	—
Unrestricted funds:	16				
Designated funds – fixed assets		20,637	20,950	20,637	20,950
Designated funds – other		1,871	2,230	1,871	2,230
General fund		7,246	10,862	7,246	10,862
Unrestricted funds excluding pension liabilities		29,754	34,042	29,754	34,043
Pension reserve	16	(3,775)	(13,014)	(3,775)	(13,014)
Unrestricted funds including pension liabilities		25,979	21,028	25,979	21,028
Total funds	17	29,038	41,412	29,038	23,823

The notes on pages 71 to 98 form part of these financial statements.

Approved by the Trustees and authorised for issue on 9 November 2023 and signed on their behalf by:



Dr Stephen Ladyman Chair of Trustees
Company Number 01205298

Consolidated Statement of cash flows Year to 31 March 2023

	Notes	2023 £'000	2022 £'000
Net cash inflow from operating activities			
Net cash provided by operating activities	A	477	6,782
Net cash provided by (used in) investing activities	B	(3,820)	(783)
Net cash (used in) financing activities	C	(425)	(425)
(Decrease)/increase in cash in the year		(3,768)	5,574
Net cash resources at 1 April		21,052	15,478
Net cash resources at 31 March		17,284	21,052
(Decrease)/increase in cash in the year		(3,768)	5,574
A Reconciliation of net income to net cash inflow from operating activities			
		2023 £'000	2022 £'000
Net income for the year (as per the statement of financial activities)		(23,901)	798
Adjusted for:			
Interest from investments		(325)	(20)
Interest payable on loan		153	165
Depreciation charges		1,019	1,522
Profit on sale of fixed assets		(6)	—
Decrease in stock		(32)	(7)
Decrease (increase) in debtors (excl. interest receivable)		1,485	3,074
Increase in creditors		1,520	913
Pension service cost / (credit) and other costs		380	337
Removal of NAS AT		20,184	—
Net cash provided by operating activities		477	6,782
B Cash flows from investing activities			
		2023 £'000	2022 £'000
Opening debtor balance		—	(33)
Interest income on cash deposits		325	20
Closing debtor		—	—
Net cash provided by investing activities		325	(13)
Purchases of property, plant and equipment		(428)	(770)
Proceeds from sale of fixed assets		924	—
Net cash (used in) provided by acquiring assets		496	(770)
NAS AT Cash transferred out		(4,641)	—
Net cash used in investing activities		(3,820)	(783)

Consolidated Statement of cash flows Year to 31 March 2023

C Cash flows from financing activities

	2023	2022
	£'000	£'000
Repayment of NAS Enterprise Campus loan	(425)	(425)
Net cash (used in) financing activities	(425)	(425)

D Analysis of cash and cash equivalents

	2023	2022
	£'000	£'000
Cash in hand	12,257	16,027
Notice deposit (more than 3 months)	5,027	5,025
Total cash and cash equivalents	17,284	21,052

E Analysis of changes in net debt

	At 1 April 2022 £'000	Cashflow £'000	Removal of NAS AT £'000	At 31 March 2023 £'000
Cash				
Cash at bank and in hand	21,052	873	(4,641)	17,284
Bank and other loans	(4,876)	272	—	(4,604)
Total	16,176	1,145	(4,641)	12,680

Company information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is 393 City Road, London, EC1V 1NG.

Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 effective from 1 January 2015, the *Charities Act 2011*, the Academies Accounts Direction issued by the ESFA, the *Companies Act 2006* and applicable accounting standards.

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the annual report.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operation existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions.

The Board of Trustees have reviewed budgets and forecasts through to March 2025 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic, rising inflation, energy costs and other operating challenges on income, cash, reserves and service delivery. Specifically, the Board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across the National Autistic Society's core activities following a strategic review in the year.

Forecasts have been prepared for a range of scenarios and the directors have considered in depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash, coupled with strong cost control and oversight of the transformation programme, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

On this basis, the Board have concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

National Autistic Society meets the definition of a public benefit entity under FRS102.

Principal accounting policies 31 March 2023

The charity has taken advantage of the exemptions available in FRS102 from the requirements to present a charity only cash flow statement and certain disclosures about the charity's financial instruments.

Basis of consolidation

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. See notes 7 and 8 for further details.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the *Companies Act 2006*.

Material commitments of a capital nature are recognised at the end of the year in the notes to the accounts. These are major contracts entered into by the charity on which liabilities are due in future years.

The charity carries out some activities through a national network of branches. As part of the charity, they use the same charity number, raise funds for both national and local activities and receive central support through advice and publicity materials. All branch transactions are accounted for gross in the accounts of the charity and all assets and liabilities, including cash retained in separate bank accounts are included in the charity's balance sheet.

Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability and although comparative income presented in the SOFA has been restated, there has been no overall impact on income recognised in prior year.

The following accounting policies are applied to specific income streams:

Donations and legacies

Voluntary contributions

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in costs of generating funds.

Legacies

Legacies are accounted for when entitlement is taken, which is when probate has been granted, estate finalised and a notification received by the executors that a distribution will be made or when it is received. Receipt wholly or in part is probable when amount can be measured reliably and notification has been received of intention to distribute.

Donated services or facilities

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay to obtain at equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of receipt.

Grants receivable

Grants receivable for revenue expenditure

Grants are recognised in the SOFA when the conditions for receipt have been met. Where a grant is performance related, ie linked to specific volumes of output, the grant income will be recognised to the extent that the service has been provided.

General Annual Grant is recognised in full in the year for which is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

Grants receivable for capital expenditure

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation charge to the asset.

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. This includes pension contributions, depreciation and deficits on disposals, direct costs of the charitable activities together with support costs that enable these activities to be undertaken. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on apportionment bases.

All expenditure is inclusive of irrecoverable VAT.

Costs of raising funds

The costs of raising funds include the costs incurred by the fundraising team in raising voluntary income (donations, gifts, legacies and grants), costs incurred in connection with the purchase of Christmas cards for resale and the securing of sponsorship and investment management fees.

Charitable activities

The costs of charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objects as set out in the Trustees' report.

Grants payable

In some limited circumstances, grant funding is provided to third parties to undertake work that contributes to the charity's objectives. In such cases, the total cost of the activity includes both costs incurred directly by the charity and funding provided to third parties through grant-making activities. Grants payable are recognised when a constructive or legal obligation arises.

Governance

Governance costs represent expenditure incurred in compliance with constitutional and statutory requirements.

The charity maintains various types of funds as follows:

Restricted funds

These are funds which are to be used in furtherance of the objects of the charity but in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Unrestricted funds

These are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

These are unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements along with estimated timescales as to when the funds will be spent. Where a fund is created for a capital expenditure project, transfers are made out of this fund to the fixed asset designated fund when a fixed asset is purchased.

Transfers between funds

Transfers between restricted and unrestricted funds are disclosed separately on the SOFA. Transfers between general unrestricted funds and designated funds are disclosed in the notes to the financial statements. Transfers arise from a number of circumstances, but most commonly:

- ◆ to transfer assets to and from the fixed asset designated fund;
- ◆ to transfer assets between other designated funds and the general fund;

Principal accounting policies 31 March 2023

- ◆ to transfer the value of fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but the asset is held for a general and not a restricted purpose; and
- ◆ to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation to date, which is provided in equal instalments over the estimated useful lives of the assets.

The financial threshold for capitalising an asset is £5,000.

No depreciation is charged on freehold land. The rates of depreciation applied to other assets are:

◆ Freehold properties	2%
◆ Leasehold properties	over the term of the lease
◆ Major refurbishment	20%
◆ Motor vehicles	25%
◆ Fixtures and office equipment	33%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

The condition and carrying value and, where appropriate, service potential, of the freehold and short term leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing and carrying value and the written down value is taken to reserves.

Irrecoverable VAT

A significant amount of VAT is irrecoverable because the group has a mixture of activities which are zero and standard rated, exempt and outside the scope of VAT. The irrecoverable VAT is either allocated or apportioned to the relevant costs in the SOFA or included in fixed assets on the balance sheet.

Financial instruments

The National Autistic Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accrual.

Critical accounting judgements and key sources of estimation uncertainty

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Residuary legacies – The charity recognised residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the financial statements.

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £869k.

Pensions contributions

The charity operates both defined benefit and defined contribution pension schemes.

Defined contribution pension scheme

The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.

Defined benefit pension scheme

The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, the actuarial gains and losses are disclosed on the face of the SOFA.

Teachers' Pension Scheme

The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the Charity. In accordance with FRS102 the TPS is therefore accounted for as a defined contribution scheme.

Principal accounting policies 31 March 2023

Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the financial statements material transactions with related parties. See notes 8 and 20 for further details.

Operating leases

Rentals under operating leases are charged on a straight-line basis to the SOFA over the lease term, even where payments are not made on such a basis. Where incentives to sign an operating lease exist, these are spread on a straight-line basis over the lease term.

Notes to the Financial Statements Year to 31 March 2023

1 Other charitable Income

Other charitable Income in the years ended 31 March 2022 includes an amount of £942k which had previously been classified as "Other Income". The corresponding amount for the year ended 31 March 2023 is £1,410k.

2 Donations and legacies

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000	Total funds 2022 £'000
Donations and gifts	5,403	2,074	5	7,482	7,126
Legacies	1,153	—	—	1,153	1,237
Grants – revenue	1,479	1,595	1,521	4,595	6,126
Grants – capital	—	—	62	62	29
2023 Total	8,035	3,669	1,588	13,292	14,518

	<i>Unrestricted funds 2022 £'000</i>	<i>Restricted funds 2022 £'000</i>	<i>NAS AT Restricted funds 2022 £'000</i>	<i>Total funds 2022 £'000</i>
<i>Donations and gifts</i>	<i>5,469</i>	<i>1,633</i>	<i>24</i>	<i>7,126</i>
<i>Legacies</i>	<i>1,236</i>	<i>1</i>	<i>—</i>	<i>1,237</i>
<i>Grants – revenue</i>	<i>2,109</i>	<i>2,010</i>	<i>2,007</i>	<i>6,126</i>
<i>Grants – capital</i>	<i>—</i>	<i>15</i>	<i>14</i>	<i>29</i>
2022 Total	8,814	3,659	2,045	14,518

As per our policy, all notified legacies were considered in respect of whether or not they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt and have recognised as revenue only when appropriate.

The Society benefits greatly from the involvement and support of its many volunteers who help with our campaigning, run our local branches and direct support programmes as well as our advisors, trustees and councillors. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution is not recognised in the accounts.

During 2022-23, the National Autistic Society also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

3 Other trading activities

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000	Total funds 2022 £'000
Income					
Sponsorships	27	—	—	27	15
Christmas cards	2	—	—	2	125
Other	63	—	—	63	25
Total	92	—	—	92	165
Expenditure					
Christmas cards	10	—	—	10	62
Total	10	—	—	10	62

	<i>Unrestricted funds 2022 £'000</i>	<i>Restricted funds 2022 £'000</i>	<i>NAS AT Restricted funds 2022 £'000</i>	<i>Total funds 2022 £'000</i>
<i>Income</i>				
<i>Sponsorships</i>	<i>15</i>	<i>—</i>	<i>—</i>	<i>15</i>
<i>Christmas cards</i>	<i>125</i>	<i>—</i>	<i>—</i>	<i>125</i>
<i>Other</i>	<i>25</i>	<i>—</i>	<i>—</i>	<i>25</i>
<i>Total</i>	<i>165</i>	<i>—</i>	<i>—</i>	<i>165</i>
<i>Expenditure</i>				
<i>Christmas cards</i>	<i>62</i>	<i>—</i>	<i>—</i>	<i>62</i>
<i>Total</i>	<i>62</i>	<i>—</i>	<i>—</i>	<i>62</i>

4 Analysis of expenditure

	Direct costs 2023 £'000	Support costs 2023 £'000	Total costs 2023 £'000	Total costs 2022 £'000
Cost of raising funds	1,796	197	1,993	1,377
Charitable expenditure				
Transforming lives:				
. Education	27,179	3,359	30,538	29,776
. Social and independent living support	50,477	7,936	58,413	52,271
. Other charitable activities	10,927	1,016	11,943	10,805
Changing attitudes				
. Other charitable activities	570	65	635	606
Total expenditure	90,949	12,573	103,522	94,835

Notes to the Financial Statements Year to 31 March 2023

4 Analysis of expenditure (continued)

	Direct costs 2022 £'000	Support costs 2022 £'000	Total costs 2022 £'000
Cost of raising funds	1,190	187	1,377
<i>Charitable expenditure</i>			
<i>Transforming lives:</i>			
. Education	27,189	2,587	29,776
. Social and independent living support	46,270	6,001	52,271
. Other charitable activities	9,738	1,067	10,805
<i>Changing attitudes</i>			
. Other charitable activities	553	53	606
Total expenditure	84,940	9,895	94,835

Support costs are made up of:

	Cost of raising funds £'000	Education £'000	Social & independent living support £'000	Transforming lives other charitable activities £'000	Changing attitudes other charitable activities £'000	Total 2023 £'000
Human resources	15	437	1,005	90	9	1,556
Information technology	38	1,028	2,379	220	21	3,686
Finance & business services	68	752	1,717	335	8	2,880
Chief executive, governance & quality assurance	43	761	1,900	222	18	2,944
Marketing & customer relations management	33	381	935	149	9	1,507
Total	197	3,359	7,936	1,016	65	12,573

	Cost of raising funds £'000	Education £'000	Social & independent living support £'000	Transforming lives other charitable activities £'000	Changing attitudes other charitable activities £'000	Total 2022 £'000
Human resources	9	278	685	70	6	1,048
Information technology	31	916	2,243	231	20	3,441
Finance & business services	120	835	1,730	591	13	3,289
Chief executive, governance & quality assurance	14	343	834	97	8	1,296
Marketing & customer relations management	13	215	509	78	6	821
Total	187	2,587	6,000	1,067	53	9,895

Governance cost included in support costs was £418k (2021/22: £313k).

4 Analysis of expenditure (continued)

Basis of allocation

Support costs are allocated as follows:

- ◆ Human resources and payroll is allocated on headcount.
- ◆ Offices services is allocated on head count.
- ◆ Information technology is partly allocated on headcount.
- ◆ All other support costs are allocated as a percentage of expenditure.

Governance cost analysis

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000	Total funds 2022 £'000
Company secretary	103	—	—	103	102
Internal audit	131	—	—	131	88
Meeting expenses	13	—	—	13	8
External audit	115	—	16	131	94
Other expenses	—	—	35	35	19
Trustees' expenses	5	—	—	5	2
Total	367	—	51	418	313

	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	NAS AT Restricted funds 2022 £'000	Total funds 2022 £'000
Company secretary	102	—	—	102
Internal audit	88	—	—	88
Meeting expenses	8	—	—	8
External audit	73	—	21	94
Other expenses	—	—	19	19
Trustees' expenses	2	—	—	2
Total	273	—	40	313

5 Net income (expenditure)

Net income (expenditure) for the year are stated after charging:

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Auditor's remuneration:				
Statutory audits				
. current year	55	78	53	53
Other services (NAS AT):	—	19	—	—
. taxation, advisory & pension audit	11	11	8	8
Depreciation:				
Tangible fixed assets	1,464	1,522	1,018	1,067
Profit/loss on disposal of fixed assets				
Profit (loss on disposal)	6	—	6	—
Operating lease rentals:				
Rent payable on properties	2,881	2,860	2,881	2,860
Hire of equipment	79	68	79	68
Hire of vehicles	596	657	585	642

Notes to the Financial Statements Year to 31 March 2023

6 Tangible fixed assets applied for charity use – Group & Entity

	Land and building £'000	Long leasehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor Vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	Total £'000
Cost								
As at 1 April 2022	34,329	1,601	16,986	3,417	171	4,244	520	61,268
Additions	—	—	—	86	—	217	283	587
Disposals	(966)	—	—	—	(36)	(203)	—	(1,204)
Transfers for year	307	—	—	60	—	154	(520)	—
Removal of NAS AT	(3,402)	—	(11,379)	(436)	(6)	(168)	(68)	(15,460)
As at 31 March 2023	30,268	1,601	5,607	3,127	129	4,244	215	45,191
Accumulated depreciation								
As at 1 April 2022	7,972	432	4,726	2,815	147	4,050	—	20,142
Charge for year	545	32	346	234	16	291	—	1,464
Released on disposals	(20)	—	—	—	(35)	(204)	—	(259)
Transfers for year	—	—	—	—	—	—	—	—
Removal of NAS AT	(50)	—	(184)	(99)	(3)	(109)	—	(445)
As at 31 March 2023	8,447	464	4,888	2,950	125	4,028	—	20,902
Net book value								
As at 1 April 2022	26,357	1,169	12,260	601	24	194	520	41,126
As at 31 March 2023	21,822	1,136	719	177	4	215	215	24,290
Included in above								
NBV of NAS AT assets								
As at 1 April 2022	3,402	—	11,379	365	6	98	50	15,300
Additions	—	—	—	21	—	70	68	160
Transfers for year	—	—	—	50	—	—	(50)	—
Depreciation charged in the year	(50)	—	(184)	(99)	(2)	(109)	—	(446)
Disposals	3,352	—	(11,195)	(335)	(4)	(59)	(68)	(15,014)
As at 31 March 2023	—	—	—	—	—	—	—	—

6 Tangible fixed assets applied for charity use – Group & Entity (continued)

The Trustees have considered the condition and value of the remaining freehold and short leasehold properties occupied by the charity and, in their opinion, the service potential remains unchanged and not impaired. In addition, there are no legal, maintenance or other restrictions which would prevent the charity using the properties for their current purposes or for the charity's purposes.

7 Investments in subsidiaries

NAS Services Ltd.

The Society owns all of the share capital of NAS Services Ltd., a company registered in England and Wales (No. 2757062), engaged in the provision of services.

	2023	2022
	£	£
2 Ordinary £1 Shares	2	2

Autism UK Ltd.

The Society owns all of the share capital of Autism UK Ltd., a company registered in England and Wales (No. 3133559), engaged in fundraising including Christmas card sales and promotional work.

	2023	2022
	£	£
2 Ordinary £1 Shares	2	2

Other subsidiaries

The Society owns the entire share capital of the following dormant subsidiaries all registered in England.

		2023	2022
		£	£
Autistic Cards Ltd.	(No. 00888690)	100	100
Autism North West Ltd	(No. 03331914)	2	2
Ideas on Autism Ltd.	(No. 03902836)	2	2
NAS Network Ltd.	(No. 03270103)	2	2
Autism Scotland Ltd.	(No. 03775069)	1	1
Autism Wales Ltd.	(No. 03775081)	1	1
Action for Autism Ltd.	(No. 03775060)	1	1
		109	109

All of the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent.

8 Results of trading companies and parent charity

	The National Autistic Society 2023 £'000	The National Autistic Society 2022 £'000	NAS Academies Trust 2023 £'000	NAS Academies Trust 2022 £'000	NAS Services Ltd 2023 £'000	NAS Services Ltd 2022 £'000	Autism UK Ltd 2023 £'000	Autism UK Ltd 2022 £'000
Turnover	32,109	30,760	6,024	7,175	60,979	57,559	30	139
Gift aid income from subsidiaries	5,923	5,810	—	—	—	—	—	—
Operating charges	(41,752)	(35,225)	(6,687)	(7,730)	(55,054)	(51,805)	(23)	(76)
(Loss) surplus	(3,720)	1,345	(663)	(555)	5,925	5,754	7	63
Administration and other costs	—	—	—	—	—	—	(2)	(7)
Surplus (deficit) before actuarial (losses) gains	(3,720)	1,345	(663)	(555)	5,925	5,754	5	56
Actuarial gains on defined benefit pension schemes	8,932	3,948	2,595	561	—	—	—	—
Amount covenanted to the charity	—	—	—	—	(5,925)	(5,754)	(5)	(56)
Retained surplus for the year	5,212	5,293	1,932	6	—	—	—	—

The net current asset and share capital and reserves for both NAS Services Limited company registered in England and Wales (No. 2757062) and Autism UK Limited company registered in England and Wales (No. 3133559) as at March 2023 was £2, representing the share capital in each company (2022 £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent.

8 Results of trading companies and parent charity (continued)

The NAS Academies Trust (NAS AT) is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No. 07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets are not wholly owned by the NAS, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School opened in January 2015 and the third, The Vanguard School opened in January 2020.

Effective 31 December 2022 NAS AT separated from NAS and became independent. These financial statements reflect the operating results of the nine months up to that date.

All companies have an accounting year end of 31 March, with the exception of the NAS Academies Trust which has a year end of 31 August as directed by the Education & Skills Funding Agency. The Trustees consider this to be appropriate.

Transaction with subsidiaries

The transfer under gift aid of trading profits to the charity from its wholly owned subsidiaries NAS Services Ltd and Autism UK Ltd took place during the year.

	2023	2022
	£'000	£'000
NAS Services Ltd	5,925	5,754
Autism UK Ltd	5	56

Prior to separation on 31 December 2022, the charity exercised control over the assets of the NAS Academies Trust and provides support through services to enable the Trust to carry out its charitable purpose. During the year, the Trust purchased £188k (2022: £229k) in finance, payroll and HR support, IT support, project management and marketing services from the charity.

Amounts charged from NAS to NAS Services during the year were £55m (2022: £51.8m).

Amounts charged from NAS to Autism UK during the year were £2k (2022: £7k).

Amounts due to subsidiary undertakings at year end were as follows:

	2023
	£'000
NAS Services Ltd	2,951
Autism UK Ltd	2
Total	2,953

Notes to the Financial Statements Year to 31 March 2023

There were no other related party transactions.

9 Debtors

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Trade debtors	9,815	11,498	2,724	3,513
Other debtors	772	606	771	605
Amounts due from group undertakings	—	—	2,953	3,368
Prepayments and accrued income	2,512	2,490	2,379	2,198
Total	13,099	14,594	8,827	9,684

10 Creditors: amounts falling due within one year

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Loans repayable	425	425	425	425
Trade creditors	4,324	4,270	1,650	2,267
Taxation and social security	1,640	1,540	1,640	1,759
Accruals	5,544	3,592	5,539	3,263
Deferred fee income and grants	3,261	4,545	1,663	1,250
Deferred income other than fees	1,693	744	1,693	744
	16,887	15,116	12,610	9,708

11 Deferred income other than fees

Deferred income relates to advance booking on conferences, employment, diagnostic and EarlyBird training and income received in advance for deferred projects, both restricted and unrestricted.

	Group 2023 £'000	Charity 2023 £'000
Balance as at 1 April 2022	744	732
Amounts released in year	(744)	(732)
Amounts deferred in year	1,693	1,693
Balance as at 31 March 2023	1,693	1,693

	Group 2022 £'000	Charity 2022 £'000
Balance as at 1 April 2021	889	862
Amounts released in year	(889)	(862)
Amounts deferred in year	744	744
Balance as at 31 March 2022	744	744

12 Creditors: amounts falling due after more than one year

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
NAS Enterprise Campus loan (Note a)	4,179	4,451	4,179	4,451
Total	4,179	4,451	4,179	4,451

Note a

In July 2017, the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6m plus £0.12, irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6m repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan was originally secured on the City Road Offices, but from June 2022, Trustees elected to secure the loan against the Enterprise Campus. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and severable.

Dilapidations provision – Group and Charity

	2023 £'000	2022 £'000
At 1 April 2022	618	300
Amounts provided for the year	251	363
Amounts released in the year	—	45
At 31 March 2023	869	618

The dilapidations provision is recognised on a lease by lease basis and is based on the group's best estimate of the likely committed cash flow.

13 Loans

The loan shown in note 12 are repayable is follows:

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than on year	425	425	425	425
Instalments falling due between two & five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	2,905	3,177	2,905	3,177
	4,604	4,876	4,604	4,876

14 Movement on restricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2023 £'000
Transforming lives					
. Education	464	21	(51)	—	434
. Social and independent living support	(22)	333	(312)	—	(1)
. Other charitable activities	2,235	3,191	(2,958)	—	2,468
Changing attitudes					
. Other charitable activities	118	128	(88)	—	158
Total	2,795	3,673	(3,409)	—	3,059

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2023.

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2022 £'000
Transforming lives					
. Education	486	13	(35)	—	464
. Social and independent living support	73	352	(447)	—	(22)
. Other charitable activities	1,809	3,218	(2,792)	—	2,235
Changing attitudes					
. Other charitable activities	88	77	(47)	—	118
Total	2,456	3,660	(3,321)	—	2,795

15 NAS Academies Trust

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Actuarial losses £'000	Divested 31 st December 2022 £'000	Balance at 31 March 2023 £'000
Restricted fixed assets funds	15,300	62	432	—	(14,930)	—
Restricted revenue grants	4,493	5,963	5,761	—	(4,695)	—
Pension reserve	(2,204)	—	494	2,595	103	—
Total	17,589	6,025	6,687	2,595	(19,522)	—

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial losses £'000	Balance at 31 March 2022 £'000
Restricted fixed assets funds	15,803	14	563	46	—	15,300
Restricted revenue grants	4,051	7,161	6,673	(46)	—	4,493
Pension reserve	(2,271)	—	494	—	561	(2,204)
Total	17,583	7,175	7,730	—	561	17,589

16 Movement on unrestricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2023 £'000
General fund	10,862	87,814	(91,555)	(428)	(272)	—	825	7,246
Designated funds:								
· Fixed assets	20,950	—	(1,013)	428	272	—	—	20,637
Property related growth and developments in Schools and Audit Services	—	—	—	—	—	—	—	—
Autism Education Trust	1,230	1,631	(1,165)	—	—	—	—	1,696
Technology	—	—	—	—	—	—	—	—
Supporting Beneficiaries	—	—	—	—	—	—	—	—
Local Authority Pension Scheme Reserve	1,000	—	—	—	—	—	(825)	175
Total designated funds excl fixed assets	2,230	1,631	(1,165)	—	—	—	(825)	1,871
Capital Purchase reserve	—	—	—	—	—	—	—	—
Total unrestricted funds excl pension reserve	34,042	89,445	(93,733)	—	—	—	—	29,754
Pension reserve	(13,014)	—	307	—	—	8,932	—	(3,775)
Total unrestricted funds	21,028	89,445	(93,426)	—	—	8,932	—	25,979

Capital transfers – These are amounts transferred to the fixed asset designated fund from general reserves to match expenditure on new fixed assets.

Other transfers – These are amounts transferred from general reserves or other designated funds to match expenditure on projects as defined by the board and senior management team.

16 Movement on unrestricted funds (continued)

Purpose of designated funds

Fixed assets – To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.

Autism Education Trust – To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.

LGPS reserve – To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS.

Pension reserve – Represents the theoretical deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See note 21 for further details.

Designated funds no longer required

Technology investment – Invest in smart technology to improve quality of life in adult social care and capital replacement programme to support the move to more hybrid working.

Property related growth and developments in Schools and Audit Services – To fund plans for refurbishments to existing facilities in the next 12-18 months and underwrite the initial costs of small property based growth and development projects.

IT and Digital Strategy – To support the development and roll out of the IT and digital aspects of the digital transformation programme.

Supporting Beneficiaries – To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.

16 Movement on unrestricted funds (continued)

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial losses £'000	Other transfers £'000	Balance at 31 March 2022 £'000
General fund	8,921	84,798	(83,048)	(710)	(260)	—	1,161	10,862
Designated funds:								
· Fixed assets	20,939	—	(959)	710	260	—	—	20,950
Property related growth and developments in Schools and Audit Services	1,099	—	—	—	—	—	(1,099)	—
Autism Education Trust	993	—	—	—	—	—	237	1,230
Technology	284	—	—	—	—	—	(284)	—
Supporting Beneficiaries	15	—	—	—	—	—	(15)	—
Local Authority Pension Scheme Reserve	1,000	—	—	—	—	—	—	1,000
Total designated funds excl fixed assets	3,391	—	—	—	—	—	(1,161)	2,230
Capital Purchase reserve	—	—	—	—	—	—	—	—
Total unrestricted funds excl pension reserve	33,251	84,798	(84,007)	—	—	—	—	34,042
Pension reserve	(17,185)	—	223	—	—	3,948	—	(13,014)
Total unrestricted funds	16,066	84,798	(83,784)	—	—	3,948	—	21,028

17 Analysis of assets and liabilities between funds

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total funds 2023 £'000	Total funds 2022 £'000
Fixed assets	24,290	—	24,290	41,126
Net current assets	10,512	3,059	13,571	20,573
Creditors: amounts falling due after more than one year	(5,048)	—	(5,048)	(5,069)
Defined benefit pension scheme liabilities	(3,775)	—	(3,775)	(15,218)
Net assets including pension liabilities	25,979	3,059	29,038	41,412

	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	NAS AT Restricted funds 2022 £'000	Total funds 2022 £'000
Fixed assets	25,826	—	15,300	41,126
Net current assets	13,285	2,795	4,493	20,573
Creditors: amounts falling due after more than one year	(5,069)	—	—	(5,069)
Defined benefit pension scheme liabilities	(13,014)	—	(2,204)	(15,218)
Net assets including pension liabilities	21,028	2,795	17,589	41,412

18 Operating lease commitments

	Property		Other leases	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Operating leases which expire:				
Not later than one year	3,287	2,444	397	446
Later than one year and not later than five years	8,394	11,322	575	348
Later than five years	3,601	831	5	—
	15,282	14,597	977	794

Under the Academies Trust, we have a 125-year lease with Cheshire East Borough Council for Church Lawton School with an annual lease cost of one peppercorn in demanded.

In 2022-23 payments on operating leases was £3,556k (2021-22: £3,395k).

Commitments as Lessor

On 1 November 2021, NAS entered into a 20-year lease for the Anderson School.

The total of future minimum lease receipts (for Group and Charity) under non-cancellable operating leases are as follows:

	2023 £'000	2022 £'000
Within one year	939	902
Between one and five years	4,984	4,790
In five years or more	14,957	15,680
	20,880	21,372

19 Capital commitments

There are no capital commitments as at end 2022-23 (2021-22: £nil).

20 Taxation

The charity's activities are exempt from taxation under the *Corporation Tax Act 2010*.

21 Information regarding employees and Trustees

Staff employed calculated on a full time equivalents (FTE) during the year was:

	2023	2022
	FTE	FTE
Footing the Bill	23	16
Transforming Lives		
. Education other than NAS AT	48	516
. Education – NAS AT (up to 31 December 2022)	103	123
. Social and independent living support	1,390	1,466
. Other charitable activities	138	132
Changing attitudes		
. Other charitable activities	14	18
Behind the scenes	123	102
	2,279	2,373

The average number of employed staff in the year was 2,469 (2021-22: 2,527).

Staff costs comprise:

	2023	2022
	£'000	£'000
Gross wages and salaries	55,645	53,674
Agency staff	9,587	6,999
Social Security costs	5,019	4,294
Pension costs	3,552	3,658
Total	73,803	68,625

21 Information regarding employees and Trustees (continued)

During the year, £64k (2022: £87k) was paid out in redundancy and £77k (2022: £317k) in ex-gratia agreements to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance sheet date.

The number of senior staff paid over £60,000 during the year (salary and taxable benefits excluding pension contributions) was as follows:

	2023 Number	2022 Number
£60,001 - £70,000	7	15
£70,001 - £80,000	6	4
£80,001 - £90,000	6	5
£90,001 - £100,000	1	2
£100,001 - £110,000	4	5
£110,001 - £120,000	—	1
£130,001 - £140,000	1	1
	25	33

The number of senior staff to whom retirement benefits are accruing are as follows:

	2023 Number	2022 Number
Defined contribution schemes:		
NAS Stakeholder Scheme	13	17
Defined benefit schemes:		
Brent Pension Scheme	—	1
Berkshire Pension Scheme	—	1
Teachers' Pension Scheme	12	14
Total	25	33

Further details of all NAS pension schemes are shown in note 21.

The senior management team is made up of 8 directors (2022: 11) led by the Chief Executive Officer. The employment benefit of the team was £1,030k (2022: £1,015k).

No Trustee or person related or connected by businesses to them, has received any remuneration from the charity during the year (2022: none).

Eight trustees and national forum members (2022: eight) were reimbursed expenses during the year totalling £4,698 (2022: £2,192). This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings. During the year, Trustees made donations to the charity amounting to £1,235 (2022: £760).

The charity purchased insurance costing £14.5k (2022: £11k) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the inter-company transaction disclosed in note 8.

22 Pension commitments

The National Autistic Society operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

Defined benefit pension schemes

The disclosures below relate to the funded liabilities within the London Borough of Brent Pension Fund (Brent Scheme), Somerset County Council Pension (Somerset Scheme) and Royal County of Berkshire Pension (Berkshire Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS also contributes to the national, statutory teachers, pension funds on behalf of its teaching staff. See details below.

Teachers' Pension Scheme

Teaching staff employed by the NAS are eligible for membership of the Teachers' Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers' Pension Agency, an executive agency of the Department for Education and Skills. Pensions costs are assessed in accordance with the advice of the Government Actuary. The NAS has 62 active members (2022: 62). At the point of becoming independent from NAS, NAS AT has 35 active members (2022: 35 active members).

Every five years, the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £773,687 (2022: £713,465). NAS AT employer contribution totalled for the nine months ended 31 December 2022 £289,724 (12 months 2022/23: £317,239).

In accordance with FRS102 disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required. This information is set out below.

Brent Scheme

Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2023 were estimated to be £910,000. Estimated contributions for 31 March 2024 are £3,044,000.

Assumptions

Brent Scheme. The latest actuarial valuation of the NAS's liabilities took place as at 31 March 2021. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

22 Pension commitments (continued)

Brent Scheme (continued)

Principal financial assumptions

	Brent Scheme	
	2023 % p.a.	2022 % p.a.
Rate of general increase in salaries	3.30	3.5
Rate of increase to pensions in payment (CPI)	3.00	3.2
Discount rate	4.75	2.7

Principal demographic assumptions

	2023 Males	2022 Males	2023 Females	2022 Females
Future lifetime from age 65 (currently aged 65)	22.0	22.1	24.7	24.5
Future lifetime from age 65 (currently 45)	22.9	23.2	26.0	26.0

Reconciliation funded status to balance sheet

	31 March 2023 £'000	31 March 2022 £'000
Value as at:		
Notional value of assets	21,017	21,516
Present value of liabilities	25,089	33,228
Net pension (liabilities)	(4,072)	(11,712)

Analysis of income and expenditure

Period ending	31 March 2023 £'000	31 March 2022 £'000
Current service cost	—	419
Interest cost	883	700
Expected return on assets	(579)	(395)
Expense recognised on SOFA	304	724

22 Pension commitments (continued)**Brent Scheme** (continued)

Changes to the present value of liabilities during the accounting period

	31 March 2023 £'000	31 March 2022 £'000
Opening present value of liabilities	33,228	35,143
Current service cost	—	419
Interest cost	882	700
Contribution by participants	—	70
Actuarial losses (gains) in liabilities	(8,012)	(2,273)
Estimated benefits paid out	(1,009)	(731)
Closing present value of liabilities	25,089	33,328

Changes to the fair value of assets during the accounting period

	31 March 2023 £'000	31 March 2022 £'000
Opening fair value of assets	21,516	19,637
Expected return on assets	579	395
Actuarial (losses) gains on assets	(961)	1,235
Contribution by employers	892	910
Contributions by participants	—	70
Net benefits paid out	(1,009)	(731)
Closing fair value of assets	21,017	21,516

	31 March 2023 £'000	31 March 2022 £'000
Actual return on assets	579	395
Expected return on assets	(961)	1,235
Actual return on assets	(382)	1,630

	31 March 2023 £'000	31 March 2022 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	7,051	3,508
Total gains (losses) in STRGL	7,051	1,630

* STRGL (statement of total recognised gains and losses).

22 Pension commitments (continued)**Brent Scheme** (continued)

History of asset values, present value of liabilities and deficit

	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	21,017	21,516	19,637	15,806	15,977
Present value of liabilities	25,089	33,228	35,143	27,897	31,234
Deficit	(4,072)	(11,712)	(15,506)	(12,091)	(15,257)

History of experience gains and losses

	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Experience gains (losses) on assets	(961)	1,235	3,134	(496)	663
Experience gains (losses) on liabilities	(8,012)	(2,273)	6,884	(3,523)	2,140

Berkshire Scheme

The Berkshire Scheme relates entirely to NAS AT, which became independent on 31 December 2022. Amounts below related to income and expenditure are quoted for the nine months ended at that date. Balance sheet amounts relate to the position as at that date.

The LGPS is a funded defined benefit scheme, with the assets held in separate trustee-administered funds. The pension charge for the nine months ended 31 December 2022 for the LGPS was £404,861 (12 months in 2021/22: £261,316). The agreed contribution rates for future years are 21.6% for employers and a range of 5.5% to 12.5% for employees depending on salary.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

Contributions

The employer's regular contributions to the Berkshire Scheme for the accounting period to 31 August 2023 were estimated to be £316,000.

Principal financial assumptions

	2023 % p.a.	2022 % p.a.
Rate of general increase in salaries	3.90	4.05
Rate of increase to pensions in payment (CPI)	2.90	3.05
Discount rate	4.20	2.55

22 Pension commitments (continued)**Berkshire Scheme** (continued)

Principal demographic assumptions

Future lifetime from age 65 (currently aged 65)	2023 Males	2022 Males	2023 Females	2022 Females
Retiring today	21.0	21.3	23.8	21.2
Retiring in 20 years	22.3	22.6	25.3	22.5

Expected return on assets

Reconciliation funded status to balance sheet, value as at:

	31 December 2022 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Notional value of assets	2,098	1,862	1,310	864
Present value of liabilities	2,311	4,066	3,581	1,785
Net pension (liabilities)	(213)	(2,204)	(2,271)	(921)

Analysis of income and expenditure

	31 December 2022 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Service cost	316	690	422	427
Net interest on the defined liability (asset)	3	44	19	11
Administration expenses	2	1	1	—
Expense recognised on SOFA	321	735	442	438

Changes to the present value of liabilities during the accounting period

	31 December 2023 £'000	31 March 2022 £'000
Opening present value of liabilities	4,066	3,581
Opening balance adjustment due to timing	354	—
Current service cost	938	690
Interest cost	76	74
Change in financial assumptions	(3,152)	(388)
Change in demographic assumptions	(54)	—
Estimated benefits paid net of transfers in	(21)	(15)
Experience loss (gain) on defined benefit obligation	13	13
Contributions by scheme payments	91	111
Closing present value of liabilities	2,311	4,066

22 Pension commitments (continued)**Berkshire Scheme** (continued)

Changes to the fair value of assets during the accounting period

	31 December 2022 £'000	31 March 2022 £'000
Opening fair value of assets	1,862	1,310
Opening balance adjustment due to timing	(246)	—
Interest on assets	31	30
Return on assets less interest	86	173
Administration expenses	(2)	(1)
Contributions by employers	297	254
Contributions by participants	91	111
Estimated benefits paid plus unfunded net of transfers	(21)	(15)
Closing fair value of assets	2,098	1,862

	31 December 2023 £'000	31 March 2022 £'000
Actual return on assets	31	30
Interest on assets	86	173
Return on assets less interest	117	203
Actual return on assets	117	203

	31 March 2023 £'000	31 March 2022 £'000
Analysis of amounts recognised in STRGL*	(3,279)	548
Total actuarial gains (losses)	(3,279)	548
Total gains (losses) in STRGL	(3,279)	548

* STRGL (statement of total recognised gains and losses).

History of assets, values, present value of liabilities and deficit

	31 December 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	2,098	1,862	1,310	864	743
Present value of liabilities	2,311	4,066	3,581	1,785	1,287
Deficit	(213)	(2,204)	(2,271)	(921)	(544)

22 Pension commitments (continued)

Somerset Scheme

Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2023 were estimated to be £98,000. Estimated contributions for 31 March 2024 are £98,000.

Principal financial assumptions

	2023	2022
	% p.a.	% p.a.
Rate of general increase in salaries	3.90	4.35
Rate of increase to pensions in payment (CPI)	2.90	3.35
Discount rate	4.80	2.60

Our estimate of the duration of the employer's liability is 16 years.

Principal demographic assumptions

	2023	2022	2023	2022
	Males	Males	Females	Females
Future lifetime from age 65 (currently aged 65)				
Retiring today	21.4	23.1	23.2	24.7
Retiring in 20 years	22.7	24.4	24.7	26.1

Reconciliation funded status to balance sheet

	31 March	31 March
	2023	2022
	£'000	£'000
Value as at:		
Notional value of assets	3,964	4,163
Present value of liabilities	3,667	5,466
Net pension (liabilities)	297	(1,303)

Analysis of income and expenditure

	31 March	31 March
	2023	2022
	£'000	£'000
Service cost	45	67
Net interest on the defined liability (asset)	34	32
Administration expenses	2	2
Expense recognised on SOFA	81	101

22 Pension commitments (continued)**Somerset Scheme** (continued)

Changes to the present value of liabilities during the accounting period

	31 March 2023 £'000	31 March 2022 £'000
Opening present value of liabilities	5,466	5,686
Current service cost	45	67
Interest cost	140	109
Contributions by participants	6	8
Changed in financial assumptions	(1,607)	(202)
Change in demographic assumptions	(424)	—
Experience loss (gain) on defined benefit obligation	236	8
Net benefits paid out	(195)	(210)
Closing present value of liabilities	3,667	5,466

Changes to the fair value of assets during the accounting period

	31 March 2023 £'000	31 March 2022 £'000
Opening fair value of assets	4,163	4,007
Expected return on assets	(78)	315
Actuarial (losses) gains on assets	34	—
Administration expenses	(2)	(2)
Contribution by employers	36	45
Contribution by participants	6	8
Net benefits paid out	(195)	(210)
Closing fair value of assets	3,964	4,163

	31 March 2023 £'000	31 March 2022 £'000
Actual return on assets	(78)	315
Expected return on assets	34	—
Actuarial (losses) gains on assets	(44)	315
Actual return on assets	(44)	315

	31 March 2023 £'000	31 March 2022 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	1,645	432
Total gains (losses) in STRGL	1,645	(128)

* STRGL (statement of total recognised gains and losses).

22 Pension commitments (continued)**Somerset Scheme** (continued)

History of assets, values, present value of liabilities and deficit

	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	3,964	4,163	4,007	3,194	3,553
Present value of liabilities	3,667	5,466	5,686	4,697	5,141
Deficit	297	(1,303)	(1,679)	(1,503)	(1,588)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,390 active members in auto-enrolment and 427 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,810k.

23 Removal of NAS AT

On 31 December 2022, NAS AT ceased to be controlled by NAS and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of NAS.

The assets and liabilities were represented by the following funds:

	£'000
Tangible fixed assets	
. Cost	15,460
. Depreciation	(445)
	15,015
Debtors	2,234
Cash at bank and in hand	4,641
Creditors: amounts falling due within one year	(2,156)
Defined benefit pension scheme liabilities	(213)
	19,521
	£'000
Restricted funds	4,610
Restricted fixed assets funds	15,014
Pension reserve	(103)
	19,521

24 Comparative information

Analysis of income and expenditure in the year ended 31 March 2022 between restricted and unrestricted funds:

	Notes	Unrestricted funds £'000	Restricted funds £'000	NAS AT restricted funds £'000	2022 Total funds £'000
Income & endowments from:					
Income from charitable activities					
Transforming lives:					
. Education		23,084	1	5,095	28,180
. Social and independent living support		47,379	—	—	47,379
. Other charitable activities		4,199	—	—	4,199
Changing attitudes					
. Other charitable activities		230	—	—	230
Donations and legacies	3	8,814	3,659	2,045	14,518
Other trading activities	4	165	—	—	165
Investment income		17	—	3	20
Other income	5	911	—	31	942
		<u>84,798</u>	<u>3,660</u>	<u>7,175</u>	<u>95,633</u>
Expenditure on:					
Raising funds		1,377	—	—	1,377
Expenditure on charitable activities					
Transforming lives					
. Education		22,012	35	7,730	29,776
. Social and independent living support		51,823	447	—	52,270
. Other charitable activities		8,013	2,792	—	10,805
Changing attitudes					
. Other charitable activities		559	47	—	606
Total	6	<u>83,784</u>	<u>3,321</u>	<u>7,730</u>	<u>94,834</u>
Net income (expenditure)	7	1,014	339	(555)	798
Transfers between funds					
Actuarial gains (losses) on defined benefit pension scheme	16-18 24	3,948	—	561	4,509
Net movement in funds		4,963	339	6	5,307
Reconciliation of funds					
Total fund balances brought forward at 1 April 2021	16-18	16,066	2,456	17,583	36,105
Total fund balances carried forward at 31 March 2023	16-18	<u>21,028</u>	<u>2,795</u>	<u>17,589</u>	<u>41,412</u>

The National Autistic Society is here to transform lives, change attitudes and create a society that works for autistic people.

We transform lives by providing support, information and practical advice for the 700,000 autistic adults and children in the UK, as well as their three million family members and carers. Since 1962, autistic people have turned to us at key moments or challenging times in their lives, be it getting a diagnosis, going to school or finding work.

We change attitudes by improving public understanding of autism and the difficulties many autistic people face. We also work closely with businesses, local authorities and government to help them provide more autism-friendly spaces, deliver better services and improve laws.

We have come a long way but it is not good enough. There is still so much to do to increase opportunities, reduce social isolation and build a brighter future for people on the spectrum. With your help, we can make it happen.

Find out more at:

www.autism.org.uk

THE NATIONAL AUTISTIC SOCIETY

England & Wales - Charity number 269425

Accounts



NATIONAL AUTISTIC SOCIETY
ANNUAL REPORT
31 MARCH 2022

NATIONAL AUTISTIC SOCIETY

YEAR ENDED 31 MARCH 2022

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Annual report 2021-22

Thanks to you, this year:

We transformed lives:

- We provided life-changing, tailored support to 879 autistic adults in our residential, supported living and community services.
- Our seven schools supported 507 autistic pupils following lockdown, ensuring the full return to school felt safe and inviting.
- 104 pupils benefited from our Cullum Centres in mainstream schools, providing the right support at the right time in the right place.
- A record five million users used our website for autism information and advice.
- 520,000 people used our online community.
- 17,600 people were supported by their local branch.
- Our specialist helplines advised and empowered 5,130 families.

And we changed attitudes:

- Thanks to our campaigning, the new autism strategy for England includes measures to help autistic children.
- Our *School report* showed the Government that the SEND education system is not working for autistic pupils. 42,237 people signed our petition.
- The Scottish Government will introduce a commissioner for autism and learning disabilities, due to the *Our Voice, Our Rights* campaign.
- We shaped the new *Autism Amendment Bill* in Northern Ireland which will improve autism services.
- We delivered autism training to 18,000 health, social care and education professionals.
- Our new guidance shows mental health professionals how to adapt talking therapies for autistic people.
- Jobcentres have become more autism-friendly, following work with our Autism Accreditation team.

“As Conor’s mother, I couldn’t be happier, knowing that he is in a safe and protected environment. The staff are very professional in the way they provide care to my son.” Rose, whose son Conor lives at our Catrine Bank service

“This year (the) school has made me feel comfortable. It has made me want to go to school every day.” Pupil at one of our schools

“My social group allows me to communicate with other people and feel more connected. It gives me more confidence.” Young person who attends our social groups in Scotland

“Your advice was so helpful in identifying what legislation protects my son from unfair sanctions due to his autism while he is in school. It helped me know what my rights are.” Parent who used our Education Rights Helpline

“Thanks again to you for helping us. Without your knowledge we would never have been able to fight to keep Duncan in university and considering how well he has stuck in and progressed, that would have been devastating.” Parent who used our Exclusion Helpline

Thank you to our staff, volunteers, funders, fundraisers, donors and supporters. We couldn't have done any of this without you.

Introduction from our Chair and Chief Executive

This year, as the pandemic continued, we concentrated on providing safe, quality and consistent support in our adult services and schools. We ran the Summer of Sport to encourage everyone to get active, and made sure the transition back to the classroom was as easy as possible for our school pupils. Our efforts were praised by families, commissioners and regulators alike.

We would like to pay tribute to our amazing staff and volunteers for their hard work, dedication and innovation to help the people we support through all the lockdowns and changes.

And we would like to thank everyone who fundraised, donated and funded our work. You helped us be there for autistic people when they needed us most.

Successes from the last year

Our website had a particularly good year, with a record five million visitors finding expert information on diagnosis, autism and mental health, and much more. Our coronavirus hub, which was updated with autism-specific information from all four nations, continued to be an important resource for autistic people and their families. The online community had 520,000 users sharing advice and experiences. Internal research showed that this has a real impact in improving users' mental health and making them feel less alone.

Our branches adapted very well during COVID, supporting members with Zoom activities and virtual meet-ups. Learning from this, alongside our 116 local branches, we have introduced a number of new online branches such as arts and crafts, running and LGBTQ+.

Significant policy wins included the publication of the five-year autism strategy for England. It contains many of the asks from our *Not Enough* campaign, including funding to bring down diagnosis waiting times and to train more professionals in autism. The *Our Voice, Our Rights* campaign persuaded the Scottish Government to introduce a commissioner for people with learning disabilities and autism, the first role of its kind in the world. In Northern Ireland, we contributed to the new *Autism Amendment Bill*, which will improve services for autistic people in NI. The Welsh Code of Practice for the Delivery of Autism Services, which we shaped with autistic people and their families, came into force in 2021 and will improve services available to autistic people in Wales.

Celebrating our 60th birthday... and looking to the future

In our 60th year, we have enjoyed looking back at our extraordinary history and all that has been achieved so far. The National Autistic Society was started by a group of desperate parents sitting around a kitchen table. They

were trying to get the right education for their autistic children at a time when autism was barely known and autistic people were often locked away in institutions. In the last six decades, we have fought for autistic people's rights, setting up the first autism-specific school, the first diagnosis centre in the UK and achieving the *Autism Act* in England, as well as similar legislation in all the nations. But there is still so much to do.

As we plan for the future, we have introduced various projects that will guide our work for years to come. One of these ambitious programmes is our Vision project. This will define what a society that works for autistic people actually looks like and how we can achieve it.

We have asked autistic people and their families about the three things they would change to make the world work better for autistic people. We've also asked some Big Questions about our charity, such as what we do well and what we could do better. The answers will help us plan our strategy and our specific role in achieving our vision of a society that works for autistic people.

Thank you for being part of our journey, over the past 60 years and as we now shape the National Autistic Society for the future. Together, we will work towards a society that truly works for autistic people.



Dr Stephen Ladyman
Chair of the Board of Trustees



Caroline Stevens
Chief Executive

Strategic report

Transforming lives

Our adult services, schools, helplines, work programmes and local branches provide life-changing support for autistic people and their families.

This year, we focused on keeping our services and schools running safely in the pandemic and helping the autistic adults and children in our care through all the lockdowns and changes. And we set up new online branches and expanded our Autism at Work programme.

High quality, tailored support in our adult services

We provided safe and consistent support to 879 autistic adults in our residential, supported living and community services. For autistic people like Conor, who didn't have this support before, the impact was simply life-changing.

Conor's story



Before Conor came to our Catrine Bank service, he was in a mental health assessment and treatment ward. The staff had no autism-specific knowledge or training. Conor was in his bedroom for 23 hours a day. Prescribed high levels of anti-psychotic medication, his mental health was badly affected. At one point, Conor shaved all his hair off and his mum saw him crying while looking at himself in the mirror.

At Catrine Bank, Conor is supported by our expert staff in a low arousal, autism-friendly environment. He uses the sensory room, art room, and enjoys walking around the grounds.

On his first day there, he was supported to go to the shop. Now he regularly goes there to buy his favourite magazine, *The Radio Times*.

Conor's distressed behaviour is much reduced. The environment and our consistent support have lessened his anxieties.

Conor's family are extremely pleased he now has the quality of life he deserves.

His mother, Rose, says: "As his mother I couldn't be happier, knowing that he is in a safe and protected environment. The staff are very professional in the way they provide care to my son."

Supporting people through COVID-19

As the COVID pandemic continued, our work was praised by families and regulators alike. In our 2021 Family Survey:

93% of families said the people we support feel like part of a community.

98% of families said the people we support are treated with dignity and respect.

99% of families said they know how to report any concerns or complaints.

"I am very pleased with my son's home and the excellent care and attention he has at all times. He is clean and (usually) tidy and appears very happy with the routine and activities provided for him. I would like to express my gratitude and constant thanks for the care, love and support which he receives at all times." Family member responding to our survey

The Summer of Sport

Our staff continued to go the extra mile to provide the best experience for the people we support during the COVID restrictions. Inspired by the Olympics, we introduced the Summer of Sport to encourage everyone to get active.



Sports Day at Pathways and day out
Mansfield Road



St Marks Centre, Newport, enjoyed a
at the local rugby club

Somerset Court redevelopment

Somerset Court was the first adult service we opened back in 1974. In 2021-22, we started transitioning away from a campus-based delivery to a new service model that encourages independence and inclusion in the community. We moved a number of individuals into their own homes in the local community in Burnham-on-Sea. Others moved into two residential services we have on site with a view to learning the skills to transition into the

community in the future. The transition went well and all residents are now re-settled.

David's story

David previously lived at Somerset Court and moved to his new bungalow in December 2021. He has adapted well and has enjoyed getting to know the neighbourhood. He is working alongside some old staff and some new staff and has been great accepting support from all.

David really enjoyed Christmas. His favourite activity was taking drives and walks to see all the Christmas lights around the neighbourhood. David went shopping to buy a Christmas tree and lights for his house. He also wrote Christmas cards for all the neighbours introducing himself and sent some to family. He received lots of cards back too from his neighbours!

David still enjoys his trips out to the café to have cups of tea with his mum and support staff. He loves his Tuesdays out for sausage and chips from the chippy and has been to the pub for lunch. David has been doing his own shopping too and he really enjoys pushing the trolley.

David had a train trip to go and choose some new bits for his house, which he liked. There have been many new opportunities for David to explore and make his world a bigger place.

A new West London Day service

In September 2021, we were pleased to open our new West London Day service in Ealing. The service supports 50 autistic adults with a special focus on arts, drama and music. Providing full disabled access, the centre offers an IT room, art room, music and drama room, sensory room, and sports room.

The opening of our Northern Ireland Day Centre was unfortunately delayed due to the pandemic but we hope to open it in 2022-23.

Schools with high aspirations

OFSTED results

We are extremely proud that our Sybil Elgar School was graded as Outstanding by Ofsted in 2021. OFSTED's comments included:

"Pupils love attending this school. Parents and carers spoke of the excitement with which their children approach each day. Pupils arrive at school full of energy and enthusiasm every morning. They relish the many special days and events that take place throughout the year."

"Staff work with compassion and kindness. They have the highest expectations for each pupil, helping them to problem-solve, become more

independent and achieve highly. Pupils leave the school ready for the next phase of their lives.”

“Parents are uniformly positive about the school and how it has transformed the lives of their children and their families.”

We also celebrated:

- Helen Allison School receiving a Good rating from Ofsted with Outstanding features
- Residential provision at Robert Ogden School being graded as Outstanding by Ofsted
- Residential provision at Radlett Lodge School being graded as Good by Ofsted

Embedding the Quality of Life framework in schools

In 2020, we introduced the Quality of Life (QoL) framework in our schools, based on the idea that our pupils’ quality of life is just as important as their academic achievement. It aims to ensure the learning experiences each pupil receives are well-matched to their needs, skills and aspirations.

Our QoL framework has now been implemented in all our schools with adaptations made according to context. COVID-19 prevented the full embedding of approaches, so this continues to be a focus for the coming year.

Digital learning in our schools

In our last annual report, we said we would increase the extent of digitally supported learning in our schools, to prepare children for life after school and meet demand for remote learning in the COVID-19 education environment. Capital expenditure has been prioritised for this year starting with Thames Valley School which will receive an ICT upgrade in the summer term.

Extensive education review

In 2022, we carried out an extensive external education review to inform our next steps in extending the reach of our schools.

New Cullum Centres

With the help of Peter Cullum, we set up the National Autistic Society’s Cullum Centres to help autistic students get the support they need to thrive in a mainstream school setting. We have continued to expand the network of local authorities we work with for additional Cullum Centres and explore how to broaden the age range that these centres support in schools. We now have five Cullum Centres open to pupils in Surrey, Kent and West Sussex, with expressions of interest received from a further five local authorities so our aim

to extend the reach and support to more pupils will continue in this coming year.

“M has been given so many opportunities that I never thought would be available to him, for example [Duke of Edinburgh award], school productions and a mainstream school experience. His school experience has had an impact on the quality of life for the whole family.” Parent of Year 11 pupil at one of our Cullum Centres

Helplines empowering families

Our five specialist helplines provided an outstanding service, advising and empowering 5,130 families. People could request help 24/7 through our website and the team responded to every enquiry.

“Sharon helped me step-by-step through my son's statement process... I would have been lost without her.” Parent who used our Education Rights Helpline

“The adviser was amazing. She helped me understand the process for appeal/tribunal as well as helping me draft a grounds for appeal. I don't think I would have been able to make sense of everything without her. Her support was invaluable.” Parent who used our Education Tribunal Support Helpline.

“I put all that we have achieved down to you and your help, we wouldn't have come this far or been heard if it wasn't for your support, help and knowledge. I can't thank you enough.” Parent who used our Autism Inpatient Mental Health Casework Service

We support families on an ongoing basis and for some this could span months and even years. A time and motion study showed families receive an average six contacts (calls and/or emails) and 161 minutes of support from us. For tribunal appeals and inpatient support, this is usually much higher.

We are also delighted that our helplines received accreditation to the Helpline Standard from Helplines Partnership in 2022. The Helplines Standard is a nationally recognised quality standard which defines and accredits best practice in helpline work.

New online branches

In Autumn 2021 we were excited to launch our new online branches. With regular meet-ups online, the branches are a new social space for autistic people to reach out and seek peer support for a shared interest, identity, or experience. At the launch, we had online branches for: arts and crafts; book club; employment and the workplace; LGBTQ+ and running.

We introduced new face-to-face branches too...

The latest addition to our charity's branches network, Blackpool Adult Support Group, held its virtual opening in August.

The new group offers peer-led support, and is run by Adele Redfern, who is diagnosed with Asperger syndrome, along with three of her fellow volunteers.

"Our group is really a place for people to chat about their struggles, ask questions and share their joys in a safe place where we accept each other."
Adele Redfern

Success for Scotland's online social groups

Our online social groups in Scotland supported up to 200 autistic young people every week.

Members did everything from virtual tours of famous landmarks, zoos and aquariums, to mocktail making! As well as being fun, staff have used the setting to explore practical skills such as decision making, money management, healthy eating and staying active.

"My social group allows me to communicate with other people and feel more connected. It gives me more confidence." Young person

"When I needed to reach out for help for our daughter, the social groups were there, so a huge thank you from us for encouraging our daughter and supporting her through this challenging time." Parent

Five million people visited our website

A record five million people visited our website in 2021-22 to find out more about autism. This is the highest number of visitors we have ever had and has 22% more users than we were seeing typically in previous years.

We saw an overall increase of 21% in the number of visitors to our advice and guidance section. Visits to our Autism Services Directory, which lists local services, were up 25% and visits to our Help and Support page were up by 18%.

Dawn's story

"I was going through a horrendous crisis on my own. And, it was at that point that I got onto Google. I went through every psychological disorder in the book. I kept hopping over links that kept coming up to the National Autistic Society website, thinking 'but I'm not autistic'. This isn't it. Finally I clicked on it and there it was. A descriptor of a meltdown and a shutdown staring right

back at me. And I was just stunned. I printed it off, took it down to my husband and said this is what it feels like. Is that what you are seeing? And he said it was.

“The day I was diagnosed, I came home and I danced in my living room, all by myself. And, I was just so grateful. The overpowering emotion I had was gratitude. I always knew who I was. But now I know why I am.”

An online community making people feel less lonely

Our online community continues to grow. Last year, 520,000 people used the community to speak to other autistic people and family members, ask questions and share experiences.

An evaluation highlighted the positive impact it is having for users. We surveyed people and then followed up with them six months later to evaluate changes in their responses. It found that:

- After six months' use, both 'knowledge about autism' and 'confidence to get on with my day-to-day life' increased among users.
- After six months, respondents were more likely to say the community had improved their mental health. Users' average mental health score rose from 4.7 to 5.3, and from 3.9 to 4.9 among autistic respondents.
- Loneliness is much more common among autistic people than among the general population; after six months, users were also less likely to report feeling lonely often or always.

Autism at Work programme

Our flagship Autism at Work programme has gone from strength to strength. The programme, in association with the Bloomfield Trust, supports employers to attract, recruit and retain autistic employees. We promote accessible roles to autistic job seekers and support applicants through the recruitment process. We then offer ongoing coaching support to successful candidates and to their managers, creating the best possible conditions for success.

Last year, 59 candidates took part in the scheme. Employers included J.P.Morgan, Virgin Red, HMRC, Autotrader, CubeLynx and Oracle .

“My job coach has allowed me to realise how I can improve myself at my work placement, how I could actually improve my confidence and what I'm doing is fine.”

Emma Winful, Cubelynx candidate

“This programme has taught me that with the right level of support and understanding from employers and colleagues, it’s definitely possible to feel comfortable in a workplace.” James Ashman, IBM candidate

“Thanks to Autism at Work, I have been able to achieve a permanent paid role working on critical software systems at my dream employer, as part of a team which feels enhanced by my contributions.” Autism at Work participant

Next year, we will:

- carry out a review of our adult services, to better define what we want to achieve for autistic people and to ensure those services are sustainable
- extend the reach of the National Autistic Society support in more schools across the UK through the development of hubs of excellence and outreach work
- increase the profile of NASAT schools as a contributor to system leadership across the sector
- work closely with Autism Education Trust to enhance partnership-working and collaborative approaches to support more schools – and more pupils – so that educational experiences and quality of life are improved
- open our first Cullum Centre in a primary school
- enhance the accessibility of our website
- hold our first branches award ceremony to celebrate the huge impact of our volunteer-led local branches.

Changing attitudes

As well as providing direct services which transform lives, we campaign and work with policymakers to achieve long-term changes so that society works better for autistic people. We also train professionals including teachers, health and social care workers and employers about autism. This has the potential to transform the lives of hundreds of thousands of autistic adults and children in the UK.

Campaign wins

A new five-year autism strategy for England

We were delighted to contribute to the new autism strategy for England, published in July 2021. The strategy outlines government plans to improve services and support for autistic people. It addresses issues raised in our *Not*

Enough campaign and includes measures to help autistic children for the first time.

Among the commitments are: £10.5 million into finding new ways to reduce diagnosis waiting times for children; £2.5 million into improving the quality of adult diagnostic and post-diagnostic pathways and diagnosis waiting times; and increasing public understanding of autism. In total, the Government has committed to £73m of funding for the strategy in its first year.

Every local council in England needs to implement the autism strategy. Each NHS body needs to look at the strategy to see how it can improve its services. We'll keep working with our campaigners and branch members to make sure that the autism strategy is implemented in local areas. And we will campaign to make sure the strategy receives funding for years two to five.

School report and education petition

To influence the Government's SEND Review, we published our *School report* in November 2021. Based on a survey of 4,000 parents, carers and autistic children, it showed that the current SEND education system simply isn't working for autistic children.

We found that less than half of autistic children are happy in school. Three-quarters of parents (74%) said their child's school place did not fully meet their needs. A quarter (26%) of parents waited over three years to receive support for their child.

"Most difficult experience of my life." Parent on getting an EHCP for their child

We used the findings to launch a petition calling on the Secretary of State for Education to fix the system once and for all in the SEND Review. An amazing 42,237 signed and we delivered it to 10 Downing Street in March 2022.

A commissioner for the rights of autistic people in Scotland

In the lead-up to the Scottish Parliamentary Elections in May 2021, we called on all major political parties in Scotland to commit to a commissioner to protect and promote the rights of autistic people and people with a learning disability. We were delighted to secure cross-party support for a commissioner. The Government is now scoping out this work. The commissioner will be a powerful champion for change for autistic people and their families in Scotland.

New autism bill in Northern Ireland

The *Autism Amendment Bill* was passed in March 2022 at the NI Assembly with unanimous cross-party support. It will create an autism information service and a cross departmental autism training strategy. There will also be a requirement for the Department of Health to make provision for a regionally

consistent adult autism service and early intervention service throughout Northern Ireland.

The National Autistic Society NI sits on the All Party Assembly Group on Autism from which the Bill originated, gave evidence to the Northern Ireland Health Committee and offered advice to both the DUP and Sinn Fein on the Bill.

“As Chair of the All Party Group on Autism, I know that autistic children and adults are currently facing huge challenges accessing pre and post diagnosis support, with provision varying drastically within each Health Trust area. The new legislation will end this postcode lottery by strengthening the current *Autism Act (NI)* and introducing an independent scrutiny mechanism to drive forward regionally consistent autism services. I carefully considered the views of autistic adults, families and the wider autism community when developing this new legislation which I am confident will deliver better outcomes for everyone.”

Pam Cameron MLA, who sponsored the Bill

Welsh Code of Practice for the Delivery of Autism Services

The Welsh Government's new Code of Practice on the Delivery of Autism Services came into force in September 2021, setting out the support and services that must be available to autistic people and their families in Wales.

The Code has the potential to strengthen the rights of autistic people, and to improve the services available to them. It is a big step forward in improving support and services in Wales and comes after years of campaigning from hundreds of our supporters.

Training professionals

We trained 18,000 health, social care and education professionals in 2021-22, increasing their knowledge of autism.

This included delivering the Oliver McGowan Mandatory Training in Learning Disability and Autism to over 1,300 health and social care staff in England. Each session was led and/or co-facilitated by an autistic adult and aimed to ensure health and care staff understand autism and how to adapt their care and support for autistic people.

Feedback on the trial was really positive, particularly about the difference it's making to staff knowledge, skills and confidence. The final training package will be rolled out to all health and care staff across England.

Another highly impactful training programme was the Adult Autism Mental Health Inpatient Unit Train the Trainer Project. We were part of a project to help develop autism training for staff working in adult inpatient mental health units. This training, funded by Health Education England, was delivered by

South London and Maudsley NHS Foundation Trust, in partnership with our charity up until the end of March 2022.

It will ensure that if an autistic person is admitted to a mental health unit, they will be supported by someone who has received specialist autism training. This bespoke training was co-produced and delivered with autistic people and their families and carers. We led on recruiting, training and supporting autistic experts by experience to co-facilitate the train-the-trainer sessions.

30 years of our Autism Accreditation service

Our charity's Autism Accreditation Programme is the UK's only autism-specific quality assurance programme for those providing services to autistic people. Achieving accreditation proves that an organisation is committed to understanding autism.

The scheme celebrated its 30th birthday in 2021-22, making it the longest running autism accreditation programme in the world. 100% of provisions surveyed in 2021-22 stated that Autism Accreditation had had a positive impact on the lives of autistic people they supported:

“Working towards the National Autistic Society’s Autism Specialist Accreditation has united us as a team in our focus and determination to bring about the very best possible outcomes for our children and young people.”

“We feel that the support given has given us an autism focused provision and helped develop teachers and support staff to further achieve our ambitions with learners with autism.”

In 2021, the Accreditation Team launched the Autism Inclusion Award for mainstream schools and other settings. This will encourage more mainstream providers to improve their inclusion practices for autistic children and adults.

Making jobcentres autism-friendly

Our Autism Accreditation team was commissioned by the Department for Work and Pensions to develop a best practice framework for jobcentres to ensure their practices are inclusive to autistic people. The team worked with 15 jobcentres, helping staff to understand the expectations of the framework and to support the development of autism strategies. All participants told us their working practices towards autistic people improved and that feedback from autistic clients had been more positive. We have left the DWP with a proven framework for best practice to roll out further.

New guide for professionals delivering talking therapies

Autism is not a mental health condition. But high numbers of autistic people struggle unnecessarily from poor mental health and autistic people have consistently named this as their top priority.

In 2021, we published a free good practice guide to help mental health professionals adapt talking therapies for autistic adults and children. The guide sets out how often simple adjustments and adaptations to talking therapies (which are used widely by the NHS to treat common mental health conditions) can make a huge difference to autistic people. The guide was informed by the views of mental health professionals, over 1,500 autistic people and almost 2,000 family members.

"Being autistic myself, I know how important it is to consider the environment, and to really evaluate if this works for a client before jumping right in."

"When I heard about the Good practice guide project, I thought, 'this is really timely'. For years, I have thought both good practice and interventions don't often work with autistic people. We are at the cusp of recognition, where we need to tailor our services to the person we are working with."

Abdullah Shahjan, a therapist who is autistic. We would like to thank the Pears Foundation for funding this guide and Mind, who produced it with us.

Influencing portrayals of autism in film

We recognise that films and TV programmes have immense power to change public perceptions of autism. Our autistic reviewers help writers to steer clear of stereotypes about autism and ensure autistic characters are realistic.

We were proud to advise on the award-winning documentary *The reason I jump* about the lives of non-speaking autistic people. This included hosting a consultation group to help with the film's development, feeding back on the first cut and advising on the educational resources which go with the film.

Next year, we will:

- define our vision of what a society that works for autistic people would look like, based on autistic people's views, and our role in creating it
- respond to the SEND Review consultation and guide autistic young people and their families to respond too
- launch a new public awareness campaign about autism, working closely with the Department of Health and Social Care, led by input from autistic people and their families
- re-launch our Autism Friendly Award for shops, cafes, airports and other businesses, giving advice and training on becoming autism friendly.

Developing our organisation

Safeguarding

Safeguarding is our top priority. In 2021-22, COVID-19 continued to affect staffing levels in our schools and adult services. This made safeguarding an even more important focus in ensuring the children and adults in our care continued to be supported and kept safe from harm.

A full safeguarding governance review was undertaken by internal auditors. This provided a clear focus for the year in improving our scrutiny and oversight processes. A detailed action plan was produced, including the need to strengthen the position of trustee oversight at Board level and to have a named trustee for safeguarding. As well as an organisational Safeguarding Lead, two new Safeguarding Advisor roles were agreed to further support adult services and schools respectively.

We have also built on our reporting data to better identify safeguarding themes and trends and ensure actions are followed through after incidents.

Staff in National Programmes were all trained to recognise whether someone contacting us had a safeguarding or welfare issue. A new protocol was introduced, ensuring that safeguarding and welfare issues were raised and actioned appropriately.

Safeguarding training undertaken 1 April 2021 – 31 March 2022

Course	Nos
Children eLearning	601 staff in schools
Adults eLearning	1,288 staff in adult services
Children and adults eLearning	972 Both courses completed by National programmes + corporate support teams

(Taken from the NAS Moodle platform, eLearning courses)

The Charity Commission met with trustees in October 2021 to discuss the development of safeguarding since a previous meeting with trustees in 2019.

Following this meeting, copies of minutes and reports were supplied to them, including the safeguarding audit. In response, the Charity Commission recommended:

- The trustees should continue to undertake any outstanding actions from the Safeguarding Action Plan, and the follow up review is welcomed.
- The trustees should continue to develop the role of the safeguarding board and work to embed the culture and importance of safeguarding in ways of working on the ground to ensure that all staff across the charity are aware of and understand their safeguarding duties and responsibilities.
- Trustees should continue to prioritise the appointment of safeguarding managers for both children and adult services and a trustee with safeguarding responsibilities. Efforts should be continued to promote a holistic and proactive response to safeguarding, informed and assisted by the process of digitising reporting which it is noted, is under way.

In response to the Charity Commission's findings, an action plan has been developed and this will be monitored with reports being submitted to relevant committees and the board.

Human Resources (HR)

Wellbeing campaign

As a charity, we are committed to supporting our employees' mental health. In 2022, we launched a Wellbeing campaign, offering Headspace - a mindfulness and meditation app, to all staff in the charity. Training was also provided to a cohort of staff to become mental health first aiders - the main point of contact for a colleague who is experiencing a mental health issue or emotional distress.

A new menopause policy and training

The charity launched a menopause policy in March 2022 to raise awareness of the menopause and its impact in the workplace, and to encourage open conversations between managers and staff. In support of this, an all-staff webinar was delivered to the charity. The response to the policy and training was highly positive.

Gender pay gap

Our charity's mean gender pay gap has increased slightly from 0.9% (for reporting year 20/21) to 2.8% (for 21/22). This equates to a difference of 0.33p an hour.

However, our median pay gap remains as 0%. This means that, taking the middle point between the lowest and highest rates of pay, women are paid the same per hour as men. Both results demonstrate that men and women are paid nearly equally across the charity, and we are committed to continuing to close the gap.

Fundraising

World Autism Awareness Week 2021 raised over £370,000 – the most successful week we have ever had. While we couldn't come together due to the pandemic, our charity's intrepid supporters managed to find ways to celebrate the week. Our Super Seven challenge, promoted by ambassador Christine McGuinness, inspired a host of autistic people and their families to get creative with their fundraising. #AutismAwarenessWeek was even trending top three in the UK at one point.

Creation of autism insight panels

In 2021, we introduced our autism insight panels to ensure that all our work is informed by the people we support. More than 1,000 people have signed up to help us understand more about the issues they are facing.

IT improvements

In 2021, we upgraded our CRM (customer relationship management) database to a new system called NXT. NXT holds over 900,000 records of our supporters, professionals and people who come to us for advice and support.

The new system, plus the additional integrations it has with our email system and website, will allow more teams to be able to understand who engages with us and how, and for us to more easily tailor what we do for them.

Next year, we will:

- implement a digital system that can record, monitor and report on safeguarding alerts
- introduce a new people strategy to improve employee experience
- improve the way in which we recruit and retain our people.

A big thank you to...

We would like to sincerely thank all those charitable trusts and foundations, companies and individuals who have helped us with their commitment and generosity during the year. Without such fantastic support, we would not be able to provide crucial support, information and advice to many thousands of autistic people and their families.

Amazon Smile

The ARN Foundation

Axcis Education Recruitment

Axia ASD Ltd

Andrew Bagley
The Baily Thomas Charitable Fund
The Bank Workers Charity
Barclays
The Barrow Cadbury Trust
The Basil Samuel Charitable Trust
Beatrice Laing Trust
Bloomfield Trust
Buchanan Programme and Greg Forshaw
Charlotte Warner and Bruno Paulson
City Bridge Trust
Clifford Chance
Cullum Family Trust
Dr Scholl Foundation
The Entertainer
The Esme Mitchell Trust
Exchange Chambers
The Foyle Foundation
Frederick Jameson
GiffGaff
The Golding Family
Harper Macleod
HelmsBriscoe
HiT Entertainment (Mattel Group) Thomas & Friends
JP Morgan Chase
KPMG Scotland
Neal Marsden
McClay Foundation
Alan Nappin

National Lottery Community Fund (Awards for All Northern Ireland)

National Lottery Community Fund (Improving Lives)

National Lottery Community Fund (People and Communities)

Next Charitable Trust

The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed

Pears Foundation

Prospero World

Nicholas Quinn

The Screwfix Foundation

Softcat Plc

W & R Barnett

We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries. There were also a number of individual and corporate donors, who have made significant gifts towards our work but have chosen to remain anonymous. We would like to thank them for their support. We received a number of grants from statutory bodies including:

Cashback for Communities £195,269: Funding to deliver our Moving Forward employment programme for young autistic people in Scotland.

Department for Digital, Culture, Media and Sport £29,940: Funding from the Loneliness Engagement Fund to launch a loneliness campaign.

Department for Education £600,959: Funding towards the Autism Education Trust (AET). The National Autistic Society manages the AET on behalf of a coalition of autism partners.

Glasgow Communities Fund 2022-2023 £47,866: Funding to build capacity of communities in Glasgow to understand and support autistic individuals through the development of a volunteer-led branch and social group activities.

Greater Manchester Health and Social Care Partnership £24,000: Funding to provide additional services through our Greater Manchester Autism Consortium.

Department of Health and Social Care £91,700: Funding for the VCSE Health and Wellbeing Alliance.

NHS England £178,321.50: Funding to support our Autism Inpatient Mental Health Service.

NHS England £15,000: Funding to promote engagement with autistic people and their families about annual health checks.

NHS Trafford CCG £115,988: NHS Trafford CCG on behalf of Greater Manchester Health and Social Care authorities for the delivery of the Greater Manchester Autism Consortium service for 2022 -2023.

NHS Trafford CCG £45,000: Additional services, including parent seminars and training for 2022-2023.

Oldham Council on behalf of Greater Manchester Health and Social Care authorities £98,010: for the delivery of the Greater Manchester Autism Consortium service 2021 – 2022.

Scottish Government, Directorate for Mental Health £104,889: Providing a Post-Diagnosis Group for young people in Scotland, focusing on understanding autism, managing emotions and a range of skills.

Violence Reduction Unit and Greater Manchester Combined Authority £114,793.30: Funding to deliver training sessions to the parents of autistic children and to professionals in Manchester about how to support young autistic people to avoid criminal exploitation.

Welsh Government - Sustainable Social Services £54,418.83: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.

West Dunbartonshire Council £3,238.18: Funding to support the local face-to-face and online activities of our social group for autistic people based in Clydebank/West Dunbartonshire.

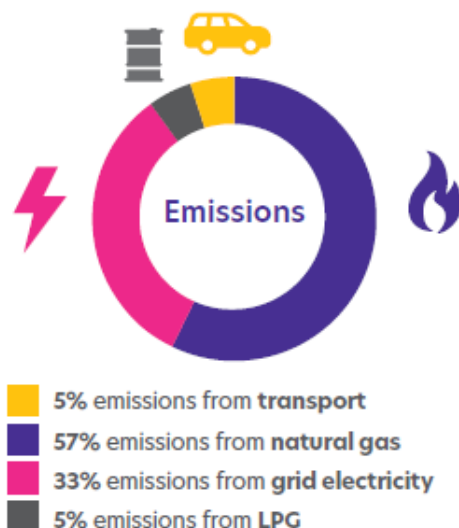
Streamlined Energy and Carbon Reporting

Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the legislative reporting requirement in the Directors' report. It mandates that all large companies must report on their operational energy consumption and associated emissions. This is the third year of reporting for the National Autistic Society. The high-level breakdown is:

	Gas	Electricity	Liquefied Petroleum Gas (LPG)	Transport	Total
kWh	7,313,190	3,354,876	NA	NA	10,668,066
Mileage	NA	NA	NA	561,049	561,049
Litres	NA	NA	72,868	NA	72,868
kgCO ₂ e	1,344,676	775,446	113,337	128,592	2,362,051
tCO ₂ e	1,345	775	113	129	2,362
%	57%	33%	5%	5%	100%

The National Autistic Society's total CO₂ emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 95% of the National Autistic Society's total CO₂ emissions with the remaining 5% emitted via the transportation of staff members alongside those associated with supported learning and living facilities.



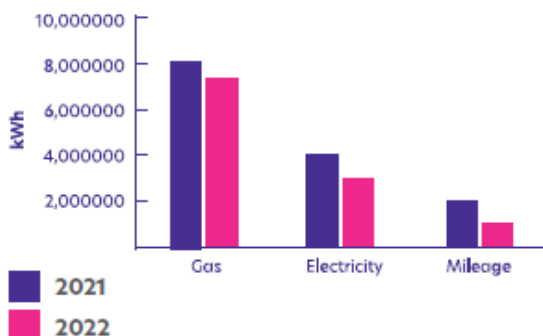
This graph shows kgCO₂e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating / lighting demands and more time spent inside.

kgCO₂e emissions per month



This graph compares kWh consumption over the two most recent reporting years. The profile shows there was a higher demand in 2021.

Annual comparison

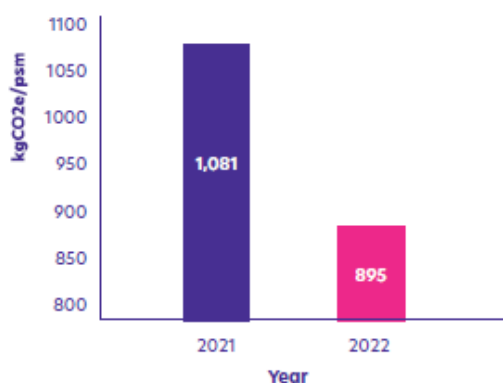


Intensity metric

An intensity metric gives an indicator of carbon performance based on an operational figure of the number of staff members, with 2,640 members emitting on average 895 kgCO₂e/per staff member (psm). In 2022, we managed to reduce the previous year's operational intensity by 186 kgCO₂e/psm. This is due largely to reduced travel consumption, but also to the ongoing improvement of mechanical and electrical services across our sites.

Year	2021	2022
Number of staff	2,861	2,640
kgCO ₂ e	3,093,824.295	2,362,051
kgCO ₂ e/psm	1,081	895

Operational intensity



National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the year or those that are currently underway.

LED lighting

Where possible and practical, contractors/staff have been asked to further replace older, inefficient lighting with LED alternatives when existing lamps reach the end of their life and as part of the normal maintenance management regime. This is an ongoing initiative.

Carbon reduction initiatives

With continued exploration of the grants and loans available, we hope to fund future projects such as heat pumps and solar panels.

Methodology

Energy sources

Our charity measures Scope 1 and 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally. Scope 1: Fleet vehicles and gas burnt on site Scope 2: Electricity

Calculations

The following calculations were used to convert energy to CO₂.

	Litre	kWh	CO ₂ e
Gas	NA	1	0.18387
Electricity	NA	1	0.23114
Petrol	1	9.1	2.16802
Diesel	1	10	2.54603

Annual Review Strategic Report

Part 2: Financial Review

Overview

Our in year financial performance reflects a tough year, coming out of the pandemic with ever increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. However, the in year results of NAS Group show a net incoming surplus of £0.8m. In 2020/21, the NAS Group generated a surplus of £1.9m after asset sales of £2.5m.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services.

Unrestricted reserves (excluding fixed assets) have increased from £12.3m to £13.1m this year. The unrestricted free reserves include long-term capital financing to acquire fixed assets. Our free reserves are £10.9m. The Trustees have chosen to designate funds of £2.2m to fund the ongoing development work of the Autism Education Trust (£1.2m) and to underwrite the contingent liability relating to debt in the Somerset pension scheme.

It is clear that the coronavirus pandemic continues to have an impact on the operations of the charity and our finances. This has primarily resulted in a shift to home working and a continuation of some digital delivery of previous face-to-face activities such as education and training, leading to a continued review of offices and downsizing where appropriate, as existing leases reach a conclusion.

The Trustees are confident that, after review of our income and expenditure projections and reserves, the National Autistic Society can continue to be able to provide much needed support to our beneficiaries.

Financial Highlights

NAS Group

Total income was £95.6m, an increase of £0.1m from last year. Expenditure has also increased by £1.3m to £94.8m, recognising in particular the challenge of recruiting and retaining staff and covering vacancies with agency spend.

- Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services, and this did increase slightly in year to 82.1% (2020/21: 81.9%) of our total income.

- Overall, voluntary income increased by £2.1m to £14.5m, primarily accounted for by an increase in donations and gifts from £5.3m to £7.1m. Excluding NAS Academies Trust, voluntary income increased by £1.9m to £12.5m in 2021/22 (£10.5m 2020/21).
- Expenditure on raising funds decreased by £0.1m to £1.4m (2020/21: £1.5m) and therefore the net contribution to voluntary income increased to £11.1m (2020/21 £9.0m).
- Income from donations and gifts increased by £1.8m to £7.1m (2020/21: £5.3m), whilst income from grants (excluding NAS Academies Trust) was £4.1m (2020/21: £4.1m) and legacy income also remained constant at £1.2m (2020/21: £1.2m).
- Unrestricted voluntary income rose by £1.1m to £8.8m (2020/21: £7.7m), and restricted income increased to £3.7m (2020/21: £2.9m).
- The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular fundraising events) recover to a degree, due to the impact of the pandemic and associated restrictions, but remained below pre pandemic levels.
- We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.
- We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.
- Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond.
- Cash increased to £21.0m (2020/21: £15.5m) with group debtors decreasing from £17.7m to £14.6m, whilst creditors (short and long term) increased by £0.7m to £20.0m, reflecting proactive financial management.
- Investment income was lower at £20k (2020/21: £40k) due to very low interest rates throughout the year.
- Expenditure on charitable activities increased to £94.8m (2020/21: £93.5m), within other charitable activities, mainly relating to our telephone advisory services

- Staff costs accounted for 72.4% of our overall costs, a slight increase from 72.1% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £770k (2020/21: £416k) in the year.
- Other designated funds are set at £2.2m (2020/21: £3.4m), which was deemed acceptable for the Autism Education Trust development and the debt liability in relation to the Somerset local government pension scheme.
- The value of our LGPS pension deficit decreased in year to £15.2m from £19.5m.

A number of efficiency programmes are planned to be completed over the next year to reduce costs across a number of areas of the charity. These programmes are designed not only to address the post pandemic impact but also to address the costs of our overarching business model through improved efficiencies.

NAS Services Ltd

NAS Services Ltd is the trading arm of the National Autistic Society through which it delivers the majority of its welfare and education services. It is funded through fee income received from providing statutory services to autistic children and adults.

- Turnover decreased to £57.6m from £59.6m due primarily to a reduction in grants and fee income. We continue to work with funding authorities for an uplift to meet the increasing costs of providing services as well as working towards paying all employees the living wage.
- £51.8m (2020/21 £53.8m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major ongoing challenge for the company. Given that we continue to operate in a period of austerity and challenge, the directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Autism UK Ltd

Autism UK Ltd is the subsidiary through which we trade Christmas cards and sponsorship of conferences and events.

- Turnover decreased from £143k to £139k mainly due to reduced sponsorship income as we run fewer events during the pandemic but offset in part against increased Cards income.
- Costs decreased to £83k (2020/21 £95k) due to a review of all expenditure following increases in the previous ye

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

NAS Academies Trust

The NAS Academies Trust operates three free schools. It has two main sources of income – grants received from the Education and Skills Funding Agency and contracted fees from local authorities.

Total income for the year was £7.2m (2020/21: £6.3m);

- Grant income excluding capital received from the ESFA increased slightly from £1.8m to £2.0m primarily due to grow in pupil numbers in Vanguard as set out in its agreed growth plan.
- Likewise, contracted income increased £0.6m to £5.1m as the number of pupils grew.

Expenditure also increased from £6.3m to £7.7m in line with the growth in pupil numbers.

All income, expenditure, reserves and cash relating to NAS Academies Trust is restricted in its use to the Trust and cannot be used for any other purpose.

Fundraising Practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use a number of different channels, including mail, email, telemarketing, payroll and social media.

The charity employs a number of professional fundraisers directly and also uses agencies in respect of payroll giving, telemarketing, plus online giving and sponsorship sites such as JustGiving.

The charity subscribes to the Fundraising Regulator, including Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. We adhere to the Chartered Institute of Fundraising 'treating donors fairly' guidance, we are actively participating members of the Chartered Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry- recognised fundraising standards in 2021/22. Since its inception in 2017 up to 31/03/2022, the charity has received – and acted upon – 11 suppression requests from the Fundraising Preference Service, none of which were received in the year to 31 March 2022.

We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the course of the year, the charity received 115 complaints, of which 8 were related to fundraising practice or products. All of these complaints were fully investigated and resolved. We adhere to the Institute of Fundraising 'treating donors fairly' guidance and are also active participating members of the Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and for refresher training includes information on protecting vulnerable people

Pay Policy

Pay is set based at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We aspire to become a market median payer, and future compensation strategies will aim to achieve this within the boundaries outlined.

Following on from appointments, any increase in remuneration is considered based on the following context:

- performance and contribution measured against business priorities
- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark
- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

All awards are recommended by the line manager and approved by a director.

For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Plans and Resources.

We are in the process of scaling and implementing a number of strategic changes to our pay and benefits strategies, and these include the following transformations:

July-Dec '22

- Create and implement a new career map that a) defines new job families b) introduces job levelling and c) provides structure on future development and succession planning
- Update all relevant job descriptions across the NAS
- Standardise and reduce the number of job titles
- Introduce a portfolio of soft benefits to enhance the employee experience
- Introduce additional benefits to make rapid impact on labour turnover and the complex challenges this causes
- Organise salary and benefits benchmarking for all roles in comparison to 'market average' in the not-for-profit and Charity sector
- Introduce revised pay bands with progression points to discriminate against average performance, under performance, and top performance
- Shape and agree a new pay and compensation strategy that a) addresses anomalies against market average b) illustrates pay modelling across a number of socio-economic challenges with a focus on local issues c) creates a new annual review pay policy in line with budget boundaries

2023

- Explore options in global grading and job differentiation
- Develop financial mapping and ROI in compensation investment
- Introduce wider portfolio of employee benefits to address the cost of living crisis and our pay gaps
- Develop and track labour turnover and retention metrics by location with incentive plans in place (financial and non-financial) to achieve significant reductions
- Introduce relevant KPIs to all line managers/leaders across the NAS and link to non-discretionary bonuses based on transformation outcomes
- Build new reporting metrics across our pay and benefits landscape and share knowledge with key leaders in the NAS.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk. The Senior Management Team is charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) faced by the charity. A standing board committee, the Audit and Risk Committee, examines and monitors the effectiveness of risk analysis and risk management. This committee involves Trustees, the Chief Executive and other senior managers, including the Internal Audit Manager.

In addition, the other main committees – Plans and Resources, Services Quality and Development, Education Quality and Development and Brand and Commercial Development – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

During the year, the Audit and Risk Committee has continued to maintain a close overview of management's implementation of departmental and inter-departmental action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body has undertaken an annual review of the risk register and is able to confirm that the major risks to which the charity is exposed continue to be properly identified, reviewed and evaluated, and that appropriate systems are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- **Financial:** Pressure continues on both contracted and voluntary income streams. Attention is currently being paid to the impact of inflation (wage, general and utility costs in particular) and the Board, supported by its sub-committees, continuously monitors in year business performance and the medium and longer-term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.
- **Operational:** ensure the provision of high levels of safeguarding for the vulnerable young people and adults we work with. Our Services Quality and Development and Education Quality and Development Committees, in conjunction with the main Board, will continue to review and verify safe practice.

An action plan has been produced with timeframes for completion that is monitored through the Independent Safeguarding Board and the Assurance and Risk Committee, with monthly meetings to ensure actions are on track.

The availability of trained staff to cover our services and schools has become increasingly difficult following the pandemic. The recruitment of a Safeguarding Lead and 2 new Advisor roles has now taken place and all three staff are in place strengthening our approach to safeguarding.

- Operational: ensure the ability to change the way we deliver services to respond to changing need. We work closely with stakeholders, including autistic people who receive our services, as well as those who fund these services, to ensure that our activities are structured accordingly. In addition, we recognise the challenges of new technology and the different ways of communicating and processing transactions. The increasing risk related to cyber activities is managed proactively within the organization.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must analyse the impact of the increase in the national living wage. The Trustees are working with the Executive on a new long term vision supported by a new strategy to ensure the Charity continues to evolve to meet the needs of autistic people and to secure the financial viability of our Charity.

The Society has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risk. The internal audit function evaluates the adequacy and effectiveness of controls across our activities.

Reserves Policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process.

We have reduced the level of designations to £2.2m, focusing on funding the continued future of the Autism Education Trust and underwriting a contingent liability relating to a local government pension scheme deficit whilst the Trustees develop our new strategy. Note 18 to the accounts provides more details on our designated funds.

The general reserves figure of £10.9m is regarded as being the charity's level of free reserves. In calculating the balance, the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed annually by the actuary, is not in total immediately repayable with plans for meeting the deficit over a long period of time in place.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it undertakes a strategic review of its operations. In year, however Trustees approved the release of designated funds as we work through the development and implementation of our new strategy. This will allow for investment in the cost of change resulting from the strategic review and to be sufficient to cover any short term risk of income shortfall or unplanned increase in expenditure.

Reserves held @ 31 March	2022 £000	2021 £000	2020 £000
Free Reserves	10,862	8,921	6,018
General Funds – designated	2,230	3,391	2,305
Restricted Reserves	2,795	2,456	2,407
Designated Funds – Fixed Assets	20,950	20,939	23,366
NAS Academies Trust reserves	19,793	19,748	19,631
Total reserves excluding pensions reserves	56,630	55,455	53,727
Pension	(15,218)	(19,350)	(14,515)
Total reserves	41,412	36,105	39,212

The Trustees have also included within the charity's designated reserves a local authority pension scheme reserve of £1m. Note 18 to the accounts details the amount of the fund and Note 24 provides additional information.

Going Concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2024 which consider the National Autistic Society's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and environmental factors such as the increase in staffing costs and the level of inflation. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash, coupled with strong cost control are sufficient to ensure the National Autistic Society has the resources to continue operating as a going

concern. In our highest risk area, the delivery of our Adult Social Care operations, a service by service turnaround plan addressing those services with reduced financial viability has been approved and is monitored regularly by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Pensions and FRS 102

When reviewing the charity's risks and appropriate level of reserves required, the Trustees also take into consideration the impact of its pension liability as determined under FRS102.

We include within our accounts the actuarial valuation of our three Local Government Pension Schemes. This year, our liability has decreased by £4.3m to £15.2m, following an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

These movements demonstrate the volatility of this liability which is largely due to the changing conditions in the financial markets and inflation assumptions which are outside our control.

Whilst there is volatility in the overall liability, the National Autistic Society does have certainty over the cash flows surrounding the pension schemes and these are factored into our budgets and forecasts. We are exploring alternative arrangements and consulting staff surrounding the long-term funding of the schemes. As a result, the Brent scheme was closed to new entrants as at 31st March 2022, subject to completion of the Debt Deferral Agreement which will allow NAS to manage the crystallisation of the debt in a proactive manner going forward.

Note 24 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

The table below shows the impact on our reserves.

Summary of the effects of changes in the pension funds on reserves	2022 £m	2021 £m	2020 £m	2019 £m	2018 £m
Restricted Reserves excluding NAS Academies Trust	2.8	2.5	2.4	2.6	2.6
Restricted Funds NAS Academies Trust	19.8	19.9	19.6	13.7	10.2
Unrestricted reserves before Pensions Fund deficit	34.0	33.2	31.7	36.0	36.6
FRS 102 opening deficit on pension funds	(19.5)	(14.5)	(17.4)	(16.0)	(16.7)
Change in FRS 102 Pensions deficit in year	4.3	(5.0)	2.9	(1.4)	0.7
Reported total reserves as per Balance Sheet	41.4	36.1	39.2	34.9	33.4

Investment Policy

Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or any other investment product.

As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short term deposit accounts or three or six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2021/22.

Due to interest rates being consistently at low levels throughout the year and considering the cautious approach adopted by the Trustees, the investment return generated during the year was in line with expectations.

As at 31 March 2022, the Society had £5m invested in a fixed rate deposit and a further £10m held in interest bearing current accounts.

Structure, governance and management – Our constitutional structure

Our Constitutional structure

The National Autistic Society (NAS) first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 1205298. The National Autistic Society operates under our Articles of Association as adopted by the Board on 21 November 2015.

The services that we provide in Scotland, Wales and Northern Ireland are managed from local offices that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland.

We are a membership organisation, with 20,871 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2022, there were 117 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which three are currently active: NAS Services Limited through which we provide child and adult services, Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events, and NAS Academies Trust through which we provide our free schools. The latter is a majority owned subsidiary while the others are wholly owned.

A list of all subsidiary companies is shown within the notes to the accounts.

Charitable objects and public benefit

Our formal objects are: “the development, delivery and promotion of the education, health, welfare, care and support of people on the autism spectrum and with related conditions (“autistic people”).”

The Trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Society and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. It is not restricted by gender either. The education and care services we provide are outside the funding capacity of all but a very few families. Those fees are almost invariably fully paid, directly or indirectly, by the state.

Under the law of Scotland, the National Autistic Society is established for the public benefit through:

- advancement of education
- advancement of health
- relief of those in need through age, ill health or disability.

These activities are either provided for the benefit of autistic people directly or indirectly through supporting their parents, carers or advocates.

Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

The Board of Trustees

Our Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose, one or more Vice Chairs.

Board vacancies are advertised with potential candidates being interviewed by a small panel of Trustees, which includes the Chair.

In addition, candidates are interviewed by a panel of autistic people who provide advice and recommendations to the Trustees' panel. Appointments are confirmed by the full Board and are subject to retrospective ratification by the membership at the next AGM.

The Board seeks to ensure a good mix of experience and expertise, covering commercial business, local government management, secondary and further education, special needs teaching, marketing, accountancy, organisational and financial management and of course, personal and family experience of autism.

Trustees hold office for a term of four years and may stand for re-election provided they do not serve for longer than eight years in aggregate (12 years if serving as the Chair of Trustees or Chair of a Board Committee).

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for

implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

Trustees meet formally as a body four times a year but all Trustees are also involved in one or more standing Board committees, each of which meets several times a year. Trustees may also attend general meetings of members (all Trustees must be subscribing members of the charity). All Trustees submit to an enhanced disclosure check from the Disclosure and Barring Service on being elected and this is refreshed periodically while they remain a Trustee.

Trustee induction and training

All Trustees undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management.

Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the National Autistic Society and the roles of senior management.

Specific induction programmes are tailored to match the experience of individual Trustees but will generally include briefing sessions with members of the Senior Management Team, visits to one or more of our schools and adult services and on occasion, external training in the roles and responsibilities of Trustees. Periodically, an audit of Trustees' skills and experience is undertaken and this helps the Chair, in discussion with individual Trustees, to identify further training that will enhance their contribution to the charity's governance.

Decision-making

Having approved the annual budget (reflecting the strategic plan), the Board of Trustees delegates policy implementation and day-to-day management to the Chief Executive. Outcomes are monitored through a structure of committees of Trustees acting under terms of reference delegated by the main Board. The Plans and Resources Committee acts on behalf of the Board to review staff pay and benefits, with the committee's recommendations being considered by the full Board. This committee also oversees the objectives, performance appraisals and succession planning of the Chief Executive and Senior Management Team.

It is the role of the individual committees to ensure that the Board of Trustees considers all constituent parts of the charity when making decisions and that funds are used to best meet the requirements of each beneficiary group.

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Senior Management Group (SMG). The SMG, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly.

The directors of the charity consider that they have fulfilled their duties in accordance with section 172(1) of the UK Companies Act 2006 and have acted in a way which is most likely to promote the success of the Group for the benefit of its stakeholders as a whole in the following ways:

When making decisions, the Trustees and their delegated bodies review both the immediate and longer-term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families. In particular, they consider:

- **Impact on employees**

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below.

We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board.

We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and Yammer.

- **The people we support**

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual

needs. Our schools have parent and staff representatives on their Local Governing Bodies to understand students' experiences and work together to develop our schools and are developing student councils to ensure pupils' views are more strongly represented. Subject to COVID restrictions, Trustees from our Education Quality and Development Committee regularly visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. While COVID has restricted service visits, in normal times Trustees from our Services Quality and Development Committee regularly visit social care services to talk to people we support and take suggestions for future improvements.

We regularly consult people using our advice, information, employment and peer support services to understand their needs and challenges and allow us to improve the design of those services around what people want. Reports of people's experiences using these services are shared with Trustees.

- **Our suppliers**

We recognise the crucial part our suppliers and partners play in ensuring we are able to operate, deliver our plans and meet the needs of our beneficiaries. We work closely to ensure our relationships with our key partners are managed appropriately, from planning long-term collaborations to payment terms and communication.

- **Community and environment**

When planning our activities, we work closely with all key stakeholders, particularly our beneficiaries, to ensure that our work helps to make society work for autistic people. We regularly conduct the largest surveys of autistic people and families in the UK and our findings drive our programme planning, alongside input from our volunteer-run branches, members and staff.

Many of our activities, particularly our schools, adult services and branches, are an integral part of their local communities, from providing localised advice to supporting professionals locally and facilitating community events in our buildings.

The Charity Code of Governance

The National Autistic Society Board of Trustees takes its governance responsibilities seriously and, as a large charity, aims to have a governance framework that is fit for purpose, compliant and efficient. The Board has established a solid foundation in governance in which all of its Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objectives most effectively for its beneficiaries' benefit, and contribute to the charity's further development.

A detailed review of the Charity Code of Governance has been recently carried out and the Board continues to assess its structures, responsibilities and processes against those set out in the Code. Whilst Trustees are satisfied that the charity's governance is substantially aligned with the provisions of the Code, a review of the number and make-up of sub committees is planned for 2022/23.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by an executive leadership team of six directors who lead the functional activities. These are: the Director of Finance; the Managing Director of National Programmes; the Director, Assurance and Compliance; the People Director; the Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT and Business Change.

Diversity

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We are a confident disability employer and as part of our commitment to diversity, we are equally keen to ensure we continue to promote a strong connection with people on the autism spectrum in all our recruitment and employment practices. We have strengthened the involvement of autistic people in staff recruitment and have reviewed our recruitment practices to make sure that we are as open as possible to autistic applicants. We continue to roll out the mentoring support programme to employees on the autism spectrum, as well as providing programmes for managers geared towards providing a better understanding of how to support individuals with a seen or hidden disability in the workplace.

We know that staff development and engagement are crucial to our organisation's future. A staff survey is undertaken on a regular basis and this helps to inform our priorities and policies to develop effective communications with our staff and to understand the key issues and priorities. For some years we have maintained an effective Staff Forum and this is supported by regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

Honorary offices

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents are people who have served and continue to serve the charity voluntarily in a range of important ways.

Our Patron, HRH The Countess of Wessex, has fulfilled that role for over 18 years and continues to provide sterling support to the National Autistic Society. To mark World Autism Acceptance Week 2022, she sent a personal message to our supporters, which we posted on our social media channels. She said it was fantastic to see the brilliant young people, adults and organisations who had spent the week celebrating what makes them different and promoting a better understanding of autism. She also thanked everyone who had shared their stories and experiences.

Jane Asher's ongoing support as our President – a role she's held for a landmark 25 years now – continues to be invaluable to the charity. Jane has made so many contributions to many areas of our work, including shortlisting designs for our Christmas card artwork competition and sourcing new supporters in a variety of areas.

Key volunteers, staff and advisers

Patron: Her Royal Highness The Countess of Wessex

President: Jane Asher

Chief Executive:

Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Hever

Dr Gillian Baird OBE

Professor Simon Baron-Cohen
Colin Barrow CBE
Baroness Browning of Whimble
Peter Cullum CBE
Simon Cullum
Professor John Dickinson
David Downes
Sir Norman Lamb
Dr Christopher Mason MBE
John Swannell
Marianne Swannell
Baron Touhig of Islwyn and Glansychan

Trustees

Dr Carol Homden CBE, Chair of Trustees (resigned 27 November 2021)
Dr Steve Ladyman, Chair of Trustees (appointed 27 November 2021)
Judy Berkowicz
Edward Caddle
Dr Sophie Castell
Felicity Chadwick-Histed
Olga Clayton (appointed 27 November 2021)
George Davidson (appointed 27 November 2021)
Stephen Davies (resigned 15 October 2021)
Roberta Doyle (resigned 15 July 2021)
Amanda Forshaw (resigned 24 March 2022)
Helen Howard (resigned 19 April 2022)
Professor Sylvia Johnson
Elisa Menardo
Sheila Norris (appointed 27 November 2021)
Stewart Rapley

David Reeves

Helen Roberts

Mike Stanton

Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources (Interim)

Lesley Andrews, Assurance & Compliance

Stephen Rose, Adult Services (Interim)

Kelly Evans, Finance

Peter Watt, National Programmes

Nicola Crossley, Education

Nick Slowe, IT & Business Change

Banker

Barclays Bank PLC, One Churchill Place, London E14 5HP

Auditor

Crowe U.K. LLP, 55 Ludgate Hill, London EC4M 7JW

Solicitors

Clifford Chance London, 10 Upper Bank Street, London E14 5JJ

Hempsons LLP, 100 Wood Street, London EC2V 7AN

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Trowers & Hamblins London, 3 Bunhill Row, London EC1Y 8YZ

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

Company Secretary

Bruce Thompson

Statement of Trustee Responsibilities

The Trustees (who are also directors of the National Autistic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- make judgments 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees 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 of financial statements may differ from legislation in other jurisdictions.

The following statements have been affirmed by each of the Trustees of the charitable company:

- so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware
- each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, was approved by the Board of Trustees of the National Autistic Society on 20 January 2023, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

A handwritten signature in black ink, appearing to read 'Steve Ladyman', with a horizontal line underneath.

Dr Steve Ladyman
Chair of the Board of Trustees

Independent Auditors Report

Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2022 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including 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 group's and the charitable company's affairs as at 31 March 2022 and of the group's 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. 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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed

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

- the information given in the Trustees' 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 Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' 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 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 Trustees 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of

management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tina Allison

**Senior Statutory Auditor. For and on behalf
of Crowe UK LLP Statutory Auditor, London**

30 January 2023

**Consolidated statement of financial activities
(incorporating income and expenditure account)**

Year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2022 £'000	2022 £'000	2022 £'000	2022 £'000	2021 £'000
Income & Endowments from						
Income from Charitable activities						
Transforming Lives						
Education		23,083	1	5,096	28,180	28,407
Social and independent living support		47,379	-	-	47,379	48,068
Other Charitable Activities		4,199	-	-	4,199	2,815
Changing Attitudes						
Other Charitable Activities		230	-	-	230	306
Donations and legacies	3	8,814	3,659	2,045	14,518	12,391
Other trading activities	4	165	-	-	165	159
Investment income		17	-	3	20	40
Other Income	5	911	-	31	942	3,271
Total income		84,798	3,660	7,175	95,633	95,457
Expenditure on						
Raising funds						
		1,377	-	-	1,377	1,467
Expenditure on Charitable activities						
Transforming Lives						
Education		22,011	35	7,730	29,776	30,238
Social and independent living support		51,824	447	-	52,271	52,411
Other Charitable Activities		8,013	2,792	-	10,805	8,253
Changing Attitudes						
Other Charitable Activities		559	47	-	606	1,162
Total expenditure	6	83,784	3,321	7,730	94,835	93,531
Net income	7	1,014	339	(555)	798	1,926
Transfers between funds	16-18	-	-	-	-	-
Actuarial gains/(losses) on defined benefit schemes	24	3,948	-	561	4,509	(5,034)
Net movement in funds		4,962	339	6	5,307	(3,108)
Reconciliation of funds						
Funds brought forward	16-18	16,066	2,456	17,583	36,105	39,213
Fund balances carried forward	16-18	21,028	2,795	17,589	41,412	36,105

The net income for the financial year dealt within the financial statements of the Parent Company was £1.3m, before actuarial gains of £3.9m on defined benefit pension schemes (2020-21: net income £1.9m)

The notes on pages 55 -74 form part of these financial statements.

	Notes	Group		Charity	
		2022	2021	2022	2021
		£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	8	25,826	26,074	25,826	26,074
Tangible assets - NAS AT	8	15,300	15,803	-	-
		41,126	41,877	25,826	26,074
Current assets					
Stocks		43	36	31	36
Debtors	11	14,594	17,763	9,684	11,455
Cash deposits		14,662	11,104	14,662	11,104
Cash at bank and in hand		1,411	1,493	1,411	1,495
Cash at bank and in hand - NAS AT		4,979	2,881	-	-
		35,689	33,277	25,788	24,090
Creditors: amounts falling due within one year	12	15,116	14,883	9,708	9,747
Net current assets		20,573	18,394	16,080	14,343
Total assets less current liabilities		61,699	60,271	41,906	40,417
Creditors: amounts falling due after more than one year	14-15	4,451	4,710	4,451	4,710
Provision for Dilapidations	14	618	-	618	-
Net assets excluding pension liabilities		56,630	55,561	36,837	35,707
Defined benefit pension scheme liabilities - NAS	24	(13,014)	(17,185)	(13,014)	(17,185)
Defined benefit pension scheme liabilities - NAS AT	24	(2,204)	(2,271)	-	-
Net assets including pension liabilities		41,412	36,105	23,823	18,522
Funds					
Restricted funds	16	2,795	2,456	2,795	2,456
NAS Academies Trust	17				
Restricted Fixed Assets Funds		15,300	15,803	-	-
Restricted Funds		4,493	4,051	-	-
Pension reserve - NAS AT		(2,204)	(2,271)	-	-
		17,589	17,583	-	-
Unrestricted funds:	18				
Designated funds - fixed assets		20,950	20,939	20,950	20,939
Designated funds - other		2,230	3,391	2,230	3,391
General fund		10,862	8,921	10,862	8,921
Unrestricted funds excluding pension liabilities		34,042	33,251	34,042	33,251
Pension reserve	18	(13,014)	(17,185)	(13,014)	(17,185)
Unrestricted funds including pension liabilities		21,028	16,066	21,028	16,066
Total funds	19	41,412	36,105	23,823	18,522

The notes on pages 55-74 form part of these financial statements.

Approved by the Trustees and authorised for issue on 20 January 2023 and signed on their behalf



Dr Stephen Ladyman
Chair of the Board of Trustees

Consolidated cash flow statement
Year ended 31 March 2022

	Notes	2022 £'000	2021 £'000	
Net cash provided by / (used in) operating activities	1	6,782	(375)	
Net Cash (used in) / provided by investing activities	2	(783)	3,455	
Net cash (used) in financing activities	3	(425)	(425)	
Increase in cash in the year		5,574	2,655	
Net cash resources at 1 April		15,478	12,823	
Net cash resources at 31 March		21,052	15,478	
Increase in cash in the year		5,574	2,655	
1. Reconciliation of net incoming resources to net cash inflow from operating activities		2022 £'000	2021 £'000	
Net income for the reporting period		798	1,926	
Interest from investments		(20)	(40)	
Interest payable on loan		165	-	
Depreciation charges (includes other adjustment)		1,522	1,817	
Profit on sale of fixed assets		-	(2,450)	
(Increase)/Decrease in stock		(7)	18	
Decrease/(Increase) in debtors (excl interest receivable)		3,074	(6,011)	
Increase in creditors		913	4,544	
Pension service cost / (credit)		337	(179)	
Net cash provided by / (used in) operating activities		6,782	(375)	
2. Cash flows from investing activities		2022 £'000	2021 £'000	
Opening debtor balance		(33)	(60)	
Interest income on cash deposits		20	40	
Closing debtor		-	33	
<i>Net cash provided from investing activities</i>		<i>(13)</i>	<i>13</i>	
Purchases of property, plant and equipment		(770)	(416)	
Proceeds from sale of fixed assets		-	3,858	
<i>Net cash (used in) / provided by acquiring assets</i>		<i>(770)</i>	<i>3,442</i>	
Net Cash used in by investing activities		(783)	3,455	
3. Cash flows from financing activities		2022 £'000	2021 £'000	
Repayment of NAS Enterprise Campus loan and interest		(425)	(425)	
Net cash (used in) financing activities		(425)	(425)	
4. Analysis of cash and cash equivalents		2022 £'000	2021 £'000	
Cash in hand		16,027	14,453	
Notice deposit (more than 3 months)		5,025	1,025	
Total cash & cash equivalents		21,052	15,478	
5. Analysis of changes in net debt		At 1st April 2021 £'000	Cashflow	At 31st March 2022 £'000
Cash			£'000	
Cash at bank and in hand		15,478	5,574	21,052
Bank and other loans		(5,135)	259	(4,876)
		10,343	5,833	16,176

Notes forming part of the financial statements

1. Company Information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is 393 City Road, London EC1V 1NG.

2. Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 effective from 1 January 2019, the *Charities Act 2011*, the Academies Accounts Direction issued by the EFA, the *Companies Act 2006* and applicable accounting standards.

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the Annual Report.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2024 which consider the National Autistic Society's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and environmental factors such as the increase in staffing costs and the level of inflation. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure NAS has the resources to continue operating as a going concern. In our highest risk area, the delivery of our Adult Social Care operations, a service by service turnaround plan addressing those services with reduced financial viability has been approved and is monitored regularly by the Board. Additionally, as part of the forecasting exercise the board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

On this basis, the Board have concluded that there are no material uncertainties surrounding NAS's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

NAS meets the definition of a public benefit entity under FRS 102.

The charity has taken advantage of the exemptions available in FRS102 from the requirements to present a charity only cash flow statement and certain disclosures about the charity's financial instruments.

Basis of consolidation

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. See Note 9 and 10 for further details.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the *Companies Act 2006*.

The charity carries out some activities through a national network of branches. As part of the charity they use the same charity number, raise funds for both national and local activities and receive central support through advice and publicity materials. All branch transactions are accounted for gross in the accounts of the charity and all assets and liabilities, including cash retained in separate bank accounts are included in the charity's balance sheet.

Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability.

The following accounting policies are applied to specific income streams:

Donations and legacies

Voluntary contributions

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in costs of raising funds.

Legacies

Legacies are accounted for when the entitlement condition is met, which is when probate has been granted, estate finalised and a notification received by the executors that a distribution will be made or when it is received. Receipt wholly or in part is probable when amount can be measured reliably and notification has been received of intention to distribute.

Donated services or facilities

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay obtain at equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of receipt.

Grants receivable

Grants receivable for revenue expenditure

Grants are recognised in the SOFA when the conditions for receipt have been met. Where a grant is performance related, i.e. linked to specific volumes of output, the grant income will be recognised to the extent that the service has been provided.

General Annual Grant is recognised in full in the year in which it is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

Grants receivable for capital expenditure

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation charge to the asset.

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. This includes pension contributions, depreciation and deficits on disposals, direct costs of the charitable activities together with support costs that enable these activities to be undertaken. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on apportionment bases.

All expenditure are inclusive of irrecoverable VAT.

Costs of raising funds

The costs of raising funds include the costs incurred by the fundraising team in raising voluntary income (donations, gifts, legacies and grants), costs incurred in connection with the purchase of Christmas cards for resale and the securing of sponsorship and investment management fees.

Charitable activities

The costs of charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objects as set out in the Trustees' Report.

Termination benefits

Termination benefits are those that arise as a result of either the charity's decision to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy during an organisational restructure. These are recognised as an expense and charged to the SOFA when the charity is demonstrably committed to terminating the employment of an employee or group of employees before the normal retirement date; or to providing termination benefits as a result of an offer made in order to encourage voluntary redundancy. Termination benefits that arise as part of a settlement agreement are recognised once the period of consultation between the employee and their representative is completed and terms are agreed.

Governance

Governance costs represent expenditure incurred in compliance with constitutional and statutory requirements.

The charity maintains various types of funds as follows:

Restricted funds

These are funds which are to be used in furtherance of the objects of the charity but in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Unrestricted funds

These are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

These are unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements along with estimated timescales as to when the funds will be spent. Where a fund is created for a capital expenditure project, transfers are made out of this fund to the fixed asset designated fund when a fixed asset is purchased.

Transfers between funds

Transfers between restricted and unrestricted funds are disclosed separately on the SOFA. Transfers between general unrestricted funds and designated funds are disclosed in the notes to the accounts. Transfers arise from a number of circumstances, but most commonly:

- to transfer assets to and from the fixed asset designated fund
- to transfer assets between other designated funds and the general fund
- to transfer the value of fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but the asset is held for a general and not a restricted purpose
- to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation to date, which is provided in equal instalments over the estimated useful lives of the assets.

The financial threshold for capitalising an asset is £5,000.

No depreciation is charged on freehold land. The rates of depreciation applied to other assets are:

freehold buildings and long leasehold properties	- 2%
short leasehold properties	- over the term of the lease
major refurbishment	- 20%
motor vehicles	- 25%
fixtures and office equipment	- 33%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

The condition and carrying value and, where appropriate, service potential, of the freehold and leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing carrying value and the written down value is taken to reserves.

Irrecoverable VAT

A significant amount of VAT is irrecoverable because the group has a mixture of activities which are zero and standard rated, exempt and outside the scope of VAT. The irrecoverable VAT is either allocated or apportioned to the relevant costs in the SOFA or included in fixed assets on the balance sheet.

Financial instruments

NAS has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accrual.

Critical accounting judgements and key sources of estimation uncertainty

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Residuary legacies – The charity recognises residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the accounts.

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £618k.

Pension contributions

The charity operates both defined benefit and defined contribution pension schemes.

Defined contribution pension scheme

The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.

Defined benefit pension schemes

The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, and actuarial gains and losses are disclosed on the face of the SOFA.

Teachers pension scheme

The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the Charity. In accordance with FRS102 the TPS is therefore accounted for as a defined contribution scheme.

Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the accounts material transactions with related parties. See Notes 10 & 23 for further details.

Operating leases

Rentals under operating leases are charged on a straight-line basis to the SOFA over the lease term, even where payments are not made on such a basis. Where incentives to sign an operating lease exist, these are spread on a straight-line basis over the lease term.

3. Donations and legacies

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Donations and gifts	5,469	1,633	24	7,126	5,281
Legacies	1,236	1	-	1,237	1,164
Grants - Revenue	2,109	2,010	2,007	6,126	5,882
Grants - Capital	-	15	14	29	63
Total	8,814	3,659	2,045	14,518	12,390

During 2021-22, funds received from the ESFA including capital was £14k (2020-21: £62.6k). No other form of assistance was received from ESFA.

During the 2020-21 financial year, the NAS received furlough income of £1.473m from Government (HMRC). No furlough was received in 2021-22.

As per our policy, all notified legacies were considered in respect of whether they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt. We conclude that none could be brought into income and no further disclosure could be made due to insufficient information to estimate the value of legacies notified but not recognised.

The Society benefits greatly from the involvement and support of its many volunteers who help with our campaigning, befriending, helpline, run our local branches and direct support programmes as well as our advisors, trustees and councillors. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution is not recognised in the accounts.

During the 2021-22, the NAS also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

4. Other trading activities

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Income					
Sponsorships	15	-	-	15	55
Christmas cards	125	-	-	125	88
Other	25	-	-	25	16
Total	165	-	-	165	159
Expenditure					
Christmas cards	62	-	-	62	85
Total	62	-	-	62	85

5. Other income

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Income					
Surplus on sale of assets	-	-	-	-	2,456
Other	911	-	31	942	815
Total	911	-	31	942	3,271

6. Analysis of expenditure

	Direct Costs 2022 £'000	Support Costs 2022 £'000	Total Costs 2022 £'000	Total Costs 2021 £'000
Cost of raising funds	1,190	187	1,377	1,467
Charitable expenditure				
Transforming Lives				
Education	27,189	2,587	29,776	30,238
Social and independent living support	46,270	6,001	52,271	52,411
Other Charitable Activities	9,738	1,067	10,805	8,253
Changing Attitudes				
Other Charitable Activities	553	53	606	1,162
Total expenditure	84,940	9,895	94,835	93,531

Support costs are made up of:

	Cost of raising funds £'000	Education £'000	Social & Independent Living Support £'000	Transforming Lives Other Charitable Activities £'000	Changing Attitudes- Other Charitable Activities £'000	Total £'000
Human resources	9	278	685	70	6	1,048
Information technology	31	916	2,243	231	20	3,441
Finance & business services	120	835	1,730	591	13	3,289
Chief executive, governance & quality assurance	14	343	834	97	8	1,296
Marketing & customer relations management	13	215	509	78	6	821
Total	187	2,587	6,001	1,067	53	9,895

Governance cost included in support costs was £313k (2020/21: £294k)

Basis of allocation

Support costs are allocated as follows:

Human resources and payroll is allocated on head count

Offices services is allocated on head count

Information technology is partly allocated on head count

All other support costs are allocated as a percentage of expenditure

Governance cost analysis

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NASAT Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Company secretary	102	-	-	102	87
Internal audit	88	-	-	88	78
Meeting expenses	8	-	-	8	12
External audit	73	-	21	94	102
Other Expenses	-	-	19	19	14
Trustees expenses	2	-	-	2	1
Total	273	-	40	313	294

7. Net income / (expenditure)

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Net income / (expenditure) for the year are stated after charging:				
Auditor's remuneration:				
Statutory audits	78	76	53	50
Fees for additional audit work	-	10	-	-
Statutory audits - NASAT (included above)	19	17	-	-
Other services:				
Taxation, Advisory & Pension Audit	11	14	8	11
Depreciation (including other adjustment):				
Tangible fixed assets	1,522	1,810	1,067	1,250
Profit/loss on disposal of fixed assets				
Profit/(Loss on disposal)	-	2,450	-	2,450
Operating lease rentals:				
Rent payable on properties	2,860	2,601	2,860	2,601
Hire of equipment	68	89	68	89
Hire of vehicles	657	704	642	692

8. Tangible fixed assets applied for charity use - Group & Entity

	Land and buildings £'000	Long leasehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	Total £'000
Cost								
As at 1 April 2021	34,680	1,601	16,986	3,400	171	4,242	9	61,089
Additions	240	-	-	8	-	2	520	770
Transfers for year	-	-	-	9	-	-	(9)	-
Other adjustments	(591)	-	-	-	-	-	-	(591)
As at 31 March 2022	34,329	1,601	16,986	3,417	171	4,244	520	61,268
Accumulated depreciation								
As at 1 April 2021	8,112	400	4,297	2,520	130	3,753	-	19,212
Charge for year	560	32	429	295	17	297	-	1,630
Other adjustments	(700)	-	-	-	-	-	-	(700)
As at 31 March 2022	7,972	432	4,726	2,815	147	4,050	-	20,142
Net book value								
As at 1 April 2021	26,568	1,201	12,689	881	40	490	9	41,877
As at 31 March 2022	26,357	1,169	12,260	602	24	194	520	41,126
Included in above								
NBV of NAS AT assets								
As at 1 April 2021	3,469	11,624	-	469	9	223	9	15,803
Additions in the year	-	-	-	8	-	2	50	60
Transfers for year	-	-	-	9	-	-	(9)	-
Depreciation charged in the year	(67)	(245)	-	(121)	(3)	(127)	-	(563)
As at 31 March 2022	3,402	11,379	-	365	6	98	50	15,300

The Trustees have considered the condition and value of the remaining Land and buildings and leasehold properties occupied by the charity and, in their opinion, the service potential remains unchanged and not impaired. In addition, there are no legal, maintenance or other restrictions which would prevent the charity using the properties for their current purposes or for the charity's purposes.

9. Investments in subsidiaries

	2022	2021
	£	£
NAS Services Ltd.		
The Society owns all of the share capital of NAS Services Ltd., a company registered in England and Wales (No 2757062), engaged in the provision of services.		
2 Ordinary £1 Shares	2	2
Autism UK Ltd.		
The Society owns all of the share capital of Autism UK Ltd., a company registered in England and Wales (No 3133559), engaged in fundraising including Christmas card sales and promotional work.		
2 Ordinary £1 Shares	2	2
Other subsidiaries		
The Society has the following dormant subsidiaries all registered in England.		
Autistic Cards Ltd.	100	100
Autism North West Ltd.	2	2
Ideas on Autism Ltd.	2	2
NAS Network Ltd.	2	2
Autism Scotland Ltd.	1	1
Autism Wales Ltd.	1	1
Action for Autism Ltd.	1	1
	113	113

All the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent as shown in Note 1.

The Society is exempt from filing with the registrar individual accounts by virtue of s448A of Companies Act 2006.

10. Results of trading companies and parent charity

	The National Autistic Society 2022 £'000	The National Autistic Society 2021 £'000	NAS Academies Trust 2022 £'000	NAS Academies Trust 2021 £'000	NAS Services Ltd 2022 £'000	NAS Services Ltd 2021 £'000	Autism UK Ltd 2022 £'000	Autism UK Ltd 2021 £'000
Turnover	30,760	29,439	7,175	6,298	57,559	59,577	139	143
Gift aid income from subsidiaries	5,810	5,864	-	-	-	-	-	-
Operating charges	(35,225)	(33,410)	(7,730)	(6,270)	(51,805)	(53,756)	(76)	(95)
(Loss)/Surplus	1,345	1,893	(555)	28	5,754	5,821	63	48
Administration and other costs	-	-	-	-	-	-	(7)	(5)
Surplus/(Deficit) before actuarial (Losses)/Gains	1,345	1,893	(555)	28	5,754	5,821	56	43
Actuarial (losses) on defined benefit pension schemes	3,948	(3,878)	561	(1,156)	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(5,754)	(5,821)	(56)	(43)
Retained (deficit) / surplus for the year	5,293	(1,985)	6	(1,128)	-	-	-	-

The net current assets and share capital and reserves for both NAS Services Limited company registered in England and Wales (No 2757062) and Autism UK Limited company registered in England and Wales (No 3133559) as 31 March 2021 was £2, representing the share capital in each company (2021: £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent as shown in Note 1.

The net assets for the NAS Academies Trust as at 31 March 2022 were £17,589K (2021: £17,583K).

The NAS Academies Trust is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No.07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets are not wholly owned by the NAS, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School opened January 2015 and the third, The Vanguard School opened in January 2020.

All companies have an accounting year end of 31 March with the exception of the NAS Academies Trust which has a year end of 31 August as directed by the Education & Skills Funding Agency. The trustees consider this to be appropriate.

Transaction with subsidiaries

The transfer under gift aid of trading profits to the charity from its wholly owned subsidiaries NAS Services Ltd and Autism UK Ltd took place during the year.

	2022	2021
NAS Services Ltd	5,754	5,821
Autism UK Ltd	56	43

The charity exercises control over the assets of the NAS Academies Trust and provides support through services to enable the Trust to carry out its charitable purpose. During the year the Trust purchased £229K (2021: £293K) in finance, payroll & HR support, IT Support, project management and marketing services from the charity.

Amounts charged from NAS to NAS Services during the year were £51.8m (2021: £53.8m)

Amounts charged from NAS to Autism UK during the year were £7k (2021: £5k)

Amounts due to subsidiary undertakings at year end were as follows:

	£'000
NAS Services Ltd	3,366
Autism UK Ltd	2
Total	3,368

There were no other related party transactions.

11. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Trade debtors	11,498	15,745	3,513	3,718
Other debtors	606	376	605	376
Amounts due from group undertakings	-	-	3,368	5,796
Prepayments and accrued income	2,490	1,642	2,198	1,565
Total	14,594	17,763	9,684	11,455

12. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Loans repayable	425	425	425	425
Trade creditors	4,270	6,133	2,267	2,968
Taxation and social security	1,540	1,594	1,759	2,045
Accruals & Provisions	3,592	2,945	3,263	2,668
Fees invoiced in advance and deferred income	5,289	3,786	1,994	1,641
Total	15,116	14,883	9,708	9,747

13. Deferred Income

Deferred income relates to advance booking on conferences, employment, diagnostic and early bird training and income received in advance for a deferred project.

	Group	Charity
	2022	2022
	£'000	£'000
Balance as at 1 April 2021	889	862
Amounts released in year	(889)	(862)
Amounts deferred in year	744	744
Balance as at 31 March 2022	744	744

14. Creditors: amounts falling due after more than one year

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
NAS Enterprise Campus loan (Note a)	4,451	4,710	4,451	4,710
Total	4,451	4,710	4,451	4,710

Note a

In July 2017 the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6M plus £0.12M irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6M repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan was originally secured on the City Road Offices, but from June 22 Trustees elected to secure the loan against the Enterprise Campus. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and severable.

Dilapidations Provision - Group and Charity

	£'000
At 1 April 2021	300
Amounts provided for in the year	363
Amounts released in the year	(45)
At 31 March 2022	618

The dilapidations provision is recognised on a lease by lease basis and is based on the group's best estimate of the likely committed cash flow.

15. Loans

The loans shown in Note 12 and 14 are repayable as follows:

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two and five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	3,177	3,436	3,177	3,436
Total	4,876	5,135	4,876	5,135

The above balances include interest payable at the fixed rate of 3.26% on the loan.

16. Movement on restricted funds

	Balance 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2022 £'000
Transforming Lives					
Education	486	13	(35)	-	464
Social and independent living support	73	352	(447)	-	(22)
Other Charitable Activities	1,809	3,218	(2,792)	-	2,235
Changing Attitudes					
Other Charitable Activities	88	77	(47)	-	118
Total	2,456	3,660	(3,321)	-	2,795

Purpose of funds

Each restricted fund above represents a pool of individual funds held for specific purposes thus:

Transforming Lives	
Education	This fund is held for the purpose of advancing Education and includes pupil premiums fund; funds held for purchase of specialist equipment and furniture, and general funds raised by the school for specific projects.
Social and independent living support	Fund held for programmes such as provision of advice and information to families who receive a clinical diagnosis of Autism spectrum disorder for their child; for holiday provision for children with autism. Smaller funds are held to fund specialist equipment and activities
Other Charitable Activities	Fund held to carry out national programmes such as branch activities, casework services offering practical advice and emotional support for autistic people, families, carers who are in or about to enter mental health inpatient care; undertaking capacity building activity for those working with children and young people with autism; and development and delivery of Autism Train the Trainer Training for Adult Mental Health Inpatient Settings.
Changing Attitudes	
Other Charitable Activities	This fund is held for campaigns and work we do with policymakers to achieve long-term changes so that society works better for autistic people.

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2022.

2020-21 Comparatives

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2021 £'000
Transforming Lives					
Education	479	36	(29)	-	486
Social and independent living support	253	324	(504)	-	73
Other Charitable Activities	1,587	2,081	(1,859)	-	1,809
Changing Attitudes					
Other Charitable Activities	88	413	(413)	-	88
Total	2,407	2,854	(2,805)	-	2,456

17. NAS Academies Trust

	Balance 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2022 £'000
Restricted Fixed Assets Funds	15,803	14	563	46	-	15,300
Restricted Revenue Grants	4,051	7,161	6,673	(46)	-	4,493
Pension Reserve	(2,271)	-	494	-	561	(2,204)
Total	17,583	7,175	7,730	-	561	17,589

2020-21 Comparatives

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2021 £'000
Restricted Fixed Assets Funds	16,050	63	(560)	250	-	15,803
Restricted Revenue Grants	3,581	6,235	(5,516)	(250)	-	4,050
Pension Reserve	(921)	-	(194)	-	(1,156)	(2,271)
Total	18,710	6,298	(6,270)	-	(1,156)	17,583

18. Movement on unrestricted funds

	Balance 1 April 2021	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2022
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	8,921	84,798	(83,048)	(710)	(260)	-	1,161	10,862
Designated funds:								
Fixed assets	20,939	-	(959)	710	260	-	-	20,950
Property related growth and developments in Schools and Adult Services	1,099	-	-	-	-	-	(1,099)	-
Autism Education Trust	993	-	-	-	-	-	237	1,230
Technology	284	-	-	-	-	-	(284)	-
IT and Digital Strategy	-	-	-	-	-	-	-	-
Supporting Beneficiaries	15	-	-	-	-	-	(15)	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	3,391	-	-	-	-	-	(1,161)	2,230
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
Total unrestricted funds excluding pension reserve	33,251	84,798	(84,007)	-	-	-	-	34,042
Pension reserve	(17,185)	-	223	-	-	3,948	-	(13,014)
Total unrestricted funds	16,066	84,798	(83,784)	-	-	3,948	-	21,028

Capital transfers These are amounts transferred to the fixed asset designated fund from general reserves to match expenditure on new fixed assets.

Other transfers These are amounts transferred from general reserves or other designated funds to match expenditure on projects as defined by the board and senior management team.

Purpose of designated funds:

Fixed Assets	To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.
Property related growth and developments in Schools and Adult Services	To fund plans for refurbishments to existing facilities in the next 12-18 months and underwrite the initial costs of small property based growth and development projects.
Technology investment	Invest in smart technology to improve quality of life in adult social care & capital replacement programme to support the move to more hybrid working.
Autism Education Trust	To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.
IT and digital strategy	To support the development and roll out of the IT and digital aspects of the digital transformation programme.
Supporting Beneficiaries	To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.
LGPS reserve	To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS
Pension Reserve	Represents the theoretical deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See Note 24 for further details.

Designated funds no longer required

Digital Transformation Programme	To fund the design and implementation of a new digital care management system, back office systems and invest in our digital services.
Donor Acquisition	To fund further investment in the donor acquisition programme to generate future additional unrestricted income .

2020-21 Comparatives

	Balance 1 April 2020	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2021
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	6,019	86,305	(81,513)	(104)	(255)	-	(1,531)	8,921
Designated funds:								
Fixed assets	23,365	-	(2,785)	104	255	-	-	20,939
Property related growth and developments in Schools and Adult Services	100	-	(100)	-	-	-	1,099	1,099
Autism Education Trust	845	-	-	-	-	-	148	993
Technology	-	-	-	-	-	-	284	284
IT and Digital Strategy	133	-	(133)	-	-	-	-	-
Supporting Beneficiaries	227	-	(212)	-	-	-	-	15
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	2,305	-	(445)	-	-	-	1,531	3,391
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
Total unrestricted funds excluding pension reserve	31,689	86,305	(84,743)	-	-	-	-	33,251
Pension reserve	(13,594)	-	287	-	-	(3,878)	-	(17,185)
Total unrestricted funds	18,095	86,305	(84,456)	-	-	(3,878)	-	16,066

19. Analysis of assets and liabilities between funds

	Unrestricted	Restricted	NAS AT Restricted	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2022
	£'000	£'000	£'000	£'000
Fixed assets	25,826	-	15,300	41,126
Net current assets	12,667	2,795	4,493	19,955
Creditors: amounts falling due after more than one year	(4,451)	-	-	(4,451)
Defined benefit pension scheme liabilities	(13,014)	-	(2,204)	(15,218)
Net assets including pension liabilities	21,028	2,795	17,589	41,412

2020-21 Comparatives

	Unrestricted	Restricted	NAS AT Restricted	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2021
	£'000	£'000	£'000	£'000
Fixed assets	26,074	-	15,803	41,877
Net current assets	11,887	2,456	4,051	18,394
Creditors: amounts falling due after more than one year	(4,710)	-	-	(4,710)
Defined benefit pension scheme liabilities	(17,185)	-	(2,271)	(19,456)
Net assets including pension liabilities	16,066	2,456	17,583	36,105

20. Operating lease commitments

Minimum lease payments in respect of operating leases were:

	Property		Other Leases	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Not later than one year	2,444	2,528	446	770
Later than one year and not later than five years	11,322	7,841	348	729
Later than five years	831	5,362	-	-
	14,597	15,731	794	1,499

Under the Academies Trust we have a 125-year lease with Cheshire East Borough Council for Church Lawton School with an annual lease cost of one peppercorn if demanded.

In 2021-22 payments on operating leases was £3,395K (2020-21: £3,395K)

Commitments as Lessor

On 1st November 2021. NAS entered into a 20 year lease for the Anderson School.

The total of future minimum lease receipts (for Group and Charity) under non-cancellable operating leases are as follows:

	2022	2021
	£'000	£'000
Within one year	902	0
Between one and five years	4,790	0
In five years or more	15,680	0
	21,372	0

21. Capital commitments

There are no capital commitments as at the end of 2021-22 (2020-21: £Nil)

22. Taxation

The charity's activities are exempt from taxation under the Corporation Tax Act 2010.

23. Information regarding employees and Trustees

		Restated
Average number of employed, bank and agency staff calculated on a full time equivalents (FTE) during the year:	2022	2021
	FTE	FTE
Footing the Bill	16	21
Transforming Lives		
Education	716	724
Social and independent living support	1,587	1,716
Other Charitable Activities	132	155
Changing Attitudes		
Other Charitable Activities	18	13
Behind the scenes	111	123
Total	2,580	2,752

The average number of employed staff in the year was 2,527 (2021: **2,706**). The FTE calculation for 2021 has been restated following an agreed change in methodology.

Staff costs comprise:	2022	2021
	£'000	£'000
Gross Wages & Salaries	53,674	55,482
Agency Staff	6,999	5,370
Social Security Costs	4,294	4,505
Pension Costs	3,658	3,856
Total	68,625	69,213

During the year, £87k (2021: £267k) was paid out in redundancy and £317k (2021: £241k) in ex-gratia agreements to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance

The number of senior staff paid over £60,000 during the year (salary and taxable benefits excluding pension contributions) was as follows:

Salary range	2022	2021
	Number	Number
£60,001 - £70,000	15	6
£70,001 - £80,000	4	8
£80,001 - £90,000	5	3
£90,001 - £100,000	2	7
£100,001 - £110,000	5	3
£110,001 - £120,000	1	1
£130,001 - £140,000	1	1
Total	33	29

The number of senior staff to whom retirement benefits are accruing are as follows:

	2022	2021
	Number	Number
Defined contribution schemes:		
- NAS Stakeholder Scheme	17	16
Defined benefit schemes:		
- Brent Pension Scheme	1	1
- Berkshire Pension Scheme	1	1
- Teachers Pension Scheme	14	11
Total	33	29
	£'000	£'000
NAS contribution was:		
Defined contribution schemes	68	82
Defined benefit schemes	310	263
Total	378	345

Further details of all NAS pension schemes are shown in Note 24.

The senior management team is made up of 11 directors (2021: 10) led by the Chief Executive Officer. The employment benefit of the team was £1,015K (2021: £1,078K).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2021: none).

8 trustees and national forum members were reimbursed expenses during the year totalling £2,192. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £11K (2021: £30K) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the inter-company transaction disclosed in Note 10.

24. Pension commitments

The NAS operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

Defined benefit schemes

The disclosures below relate to the funded liabilities within the London Borough of Brent Pension Fund (Brent Scheme), Somerset County Council Pension (Somerset Scheme) and Royal County of Berkshire Pension (Berkshire Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS also contributes to the national, statutory teachers pension funds on behalf of its teaching staff. See details below.

Teachers Pension Scheme. Teaching staff employed by the NAS are eligible for membership of the Teachers Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers Pension Agency, an executive agency of the Department for Education and Skills. Pension costs are assessed in accordance with the advice of the Government actuary. The NAS has 62 active members (2020-21: 62 active members). NASAT has 35 active members (2020-21: 33 active members).

Every five years the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £713,465 (2020-21: £700,379). NASAT employer contribution totalled £317,239 (2020-21: £315,054)

In accordance with FRS102 disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required. This information is set out below.

Brent Scheme

Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2022 were estimated to be £910,000. Estimated contributions for 31 March 2023 are £3,044,000.

Assumptions

Brent Scheme. The latest actuarial valuation of the NAS's liabilities took place as at 31 March 2021. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

Principal financial assumptions	Brent Scheme	
	2022 %p.a	2021 %p.a
Rate of general increase in salaries	3.5	3.15
Rate of increase to pensions in payment (CPI)	3.2	2.85
Discount rate	2.7	2

Principal demographic assumptions:

	31 March 2022 Males	31 March 2021 Males	31 March 2022 Females	31 March 2021 Females
Future lifetime from age 65 (currently aged 65)	22.1	22.3	24.5	24.7
Future lifetime from age 65 (currently aged 45)	23.2	23.5	26	26.2

Reconciliation funded status to balance sheet

Value as at:	Brent Scheme	
	31 March 2022 £'000	31 March 2021 £'000
Notional value of assets	21,516	19,637
Present value of liabilities	33,227	35,143
Net pension (liabilities)	(11,711)	(15,506)

Analysis of income and expenditure

Period ending	31 March 2022 £'000	31 March 2021 £'000
Current service cost	419	357
Past service cost	(101)	22
Interest cost	700	638
Expected return on assets	(395)	(367)
Expense recognised on SOFA	623	650

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	35,143	27,897
Current service cost	419	357
Interest cost	700	638
Contribution by participants	70	63
Actuarial (losses)/gains on liabilities	(2,273)	6,884
Estimated benefits paid out	(731)	(718)
Past service cost	(101)	22
Closing present value of liabilities	33,227	35,143

Opening fair value of assets	19,637	15,806
Expected return on assets	395	367
Actuarial gains on assets	1,235	3,134
Contribution by employers	910	985
Contribution by participants	70	63
Net benefits paid out	(731)	(718)
Closing fair value of assets	21,516	19,637

Actual return on assets		
Expected return on assets	395	367
Actuarial gains on assets	1,235	3,134
Actual return on assets	1,630	3,501

Analysis of amounts recognised in STRGL*

Total actuarial gains/(losses)	3,508	(3,750)
Total gains/(losses) in STRGL	3,508	(3,750)

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

Brent Scheme:	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2018
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	21,516	19,637	15,806	15,977	14,767
Present value of liabilities	33,227	35,143	27,897	31,234	28,665
Deficit	(11,711)	(15,506)	(12,091)	(15,257)	(13,898)

History of experience gains and losses

	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2018
Experience gains/(losses) on assets	1,235	3,134	(496)	663	(118)
Experience gains/(losses) on liabilities	(2,273)	6,884	(3,523)	2,140	(508)

Berkshire Scheme

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The pension charge for the year for the LGPS was £261,316 (2020-21: £241,378). The agreed contribution rates for future years are 21.6% for employers and a range of 5.5% to 12.5% for employees depending on salary.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

Contributions

The employer's regular contributions to the Berkshire Scheme for the accounting period to 31 March 2022 were estimated to be £254,000. Estimated contributions for 31 March 2023 are £273,000.

Principal financial assumptions

	31/03/2022	31/03/2021
	%p.a	%p.a
Rate of general increase in salaries	4.05	3.80
Rate of increase to pensions in payment (CPI)	3.05	2.80
Discount rate	2.55	2.05

Principal demographic assumptions:

Future lifetime from age 65 (currently aged 65)

	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
	Males	Females	Males	Females
Retiring today	21.3	24.0	21.2	23.9
Retiring in 20 Years	22.6	25.4	22.5	25.4

Expected return on assets**Reconciliation funded status to balance sheet**

Value as at:

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Notional value of assets	1862	1310	864	743
Present value of liabilities	4066	3581	1785	1287
Net pension (liabilities)	(2,204)	(2,271)	(921)	(544)

Analysis of income and expenditure

Period ending

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Service cost	690	422	427	329
Net interest on the defined liability (asset)	44	19	11	8
Administration expenses	1	1	-	-
Expense recognised on SOFA	735	442	438	337

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	3581	1785
Current service cost	690	422
Interest cost	74	43
Change in financial assumptions	(388)	1,312
Change in demographic assumptions	-	(22)
Estimated benefits paid net of transfers in	(15)	(7)
Experience (gain)/losses on defined benefit obligation	13	(28)
Contributions by scheme payments	111	76
Closing present value of liabilities	4066	3581

Changes to the fair value of assets during the accounting period

Opening fair value of assets	1310	864
Interest on assets	30	24
Return on assets less interest	173	106
Administration expenses	(1)	(1)
Contribution by employers	254	248
Contribution by participants	111	76
Estimated benefits paid plus unfunded net of transfers	(15)	(7)
Closing fair value of assets	1862	1310

Actual return on assets

Interest on assets	30	24
Return on assets less interest	173	106
Actual return on assets	203	130

Analysis of amounts recognised in STRGL*

Total actuarial gains / (losses)	548	(1,156)
Total losses in STRGL	548	(1,156)

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Fair value of assets	1,862	1,310	864	743
Present value of liabilities	4,066	3,581	1,785	1,287
Deficit	(2,204)	(2,271)	(921)	(544)

Somerset Scheme

Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2022 were estimated to be £45,000. Estimated contributions for 31 March 2023 are £45,000.

Principal financial assumptions

	2022 %p.a	2021 %p.a
Rate of general increase in salaries	4.35	3.90
Rate of increase to pensions in payment (CPI)	3.35	2.90
Discount rate	2.60	1.95

Our estimate of the duration of the employer's liabilities is 16 years.

Principal demographic assumptions:

	31 March 2022 Males	31 March 2022 Females	31 March 2021 Males	31 March 2021 Females
Retiring today	23.1	24.7	23.1	24.6
Retiring in 20 Years	24.4	26.1	24.4	26.0

Reconciliation funded status to balance sheet

Value as at:	31 March 2022 £'000	31 March 2021 £'000
Notional value of assets	4,163	4,007
Present value of liabilities	5,466	5,686
Net pension (liabilities)	(1,303)	(1,679)

Analysis of income and expenditure

Period ending	31 March 2022 £'000	31 March 2022 £'000
Service cost	67	59
Net Interest on the defined liability (asset/)	32	35
Administration expenses	2	2
Expense recognised on SOFA	101	96

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	5,686	4,697
Current service cost	67	59
Interest cost	109	109
Contribution by participants	8	9
Change in financial assumptions	(202)	1,046
Change in demographic assumptions	-	(46)
Experience loss/(gain) on defined benefit obligation	8	(56)
Net benefits paid out	(210)	(132)
Closing present value of liabilities	5,466	5,686

Changes to the fair value of assets during the accounting period

Opening fair value of assets	4,007	3,194
Expected return on assets	315	890
Administration expenses	(2)	(2)
Contribution by employers	45	48
Contribution by participants	8	9
Net benefits paid out	(210)	(132)
Closing fair value of assets	4,163	4,007

Actual return on assets

Expected return on assets	315	890
Actual return on assets	315	890

Analysis of amounts recognised in STRGL*

Net assets (defined liability)	432	(128)
Total losses in STRGL	432	(128)

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2018
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	4,163	4,007	3,194	3,553	3,433
Present value of liabilities	5,466	5,686	4,697	5,141	5,106
Deficit	(1,303)	(1,679)	(1,503)	(1,588)	(1,673)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1390 active members in auto-enrolment and 427 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,432k.

Additional information - LGPS Pension schemes

The Trustees have considered the current net pension liability in both the Somerset and Brent pension schemes. There is only a small active membership in the Somerset LGPS and, given the recent performance of the scheme, they have decided to set aside funds in recognition of the Section 75 debt should the NAS cease to be an active member of the scheme due to the retirement or departure of its remaining active members. In the 2011/12 accounts sum of £1.0m was set aside (see note 18).

25. Post Balance Sheet Event

On 19th December, after months of discussion between the NAS Trustees, NAS AT Trustees and members and the DfE, it was agreed to appoint three new members to the NASAT Board, with the existing members who had previously represented the NAS stood down. From this date, NASAT will no longer be considered a subsidiary of the Charity and will continue as separate organisation outside of the NAS group. All assets, liabilities and activities relating to NASAT are currently recognised as a separate restricted funds within the group financial statements and once arrangements are finalised these will no longer be controlled by NAS. At 31 March 2022, a summary of income, expenditure, assets and liabilities relating to NASAT can be found in note 10. There are no expected additional liabilities arising as a result of this decision.

The National Autistic Society is here to transform lives, change attitudes and create a society that works for autistic people.

We transform lives by providing support, information and practical advice for the 700,000 autistic adults and children in the UK, as well as their three million family members and carers. Since 1962, autistic people have turned to us at key moments or challenging times in their lives, be it getting a diagnosis, going to school or finding work.

We change attitudes by improving public understanding of autism and the difficulties many autistic people face. We also work closely with businesses, local authorities and government to help them provide more autism-friendly spaces, deliver better services and improve laws.

We have come a long way but it is not good enough. There is still so much to do to increase opportunities, reduce social isolation and build a brighter future for people on the spectrum. With your help, we can make it happen.

Find out more at:

www.autism.org.uk

THE NATIONAL AUTISTIC SOCIETY

England & Wales - Charity number 269425

Accounts

THE NATIONAL AUTISTIC SOCIETY

(A company limited by guarantee and a registered charity)

*Other working names registered with the Charity Commission for England
& Wales*

Autism UK

Action for Autism

Trustees' Annual Report and Accounts

(Directors' Report and Financial Statements)

Year ended: 31 March 2021

Registered as a charity in England and Wales – CR269425

Registered as a charity in Scotland – SC039427

A company limited by guarantee, registered in England – No.1205298

Registered Office

393 City Road London EC1V 1NG

www.autism.org.uk

nas@nas.org.uk

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Our impact

Thanks to you, we transformed lives:

- Our website provided autism advice and guidance to 4.9 million people.
- 98% of families said our adult services kept their loved ones safe in the pandemic (the other 2% felt they were neither safe nor unsafe).
- Our seven schools helped 476 pupils keep learning in lockdown. They even held virtual graduation ceremonies and sports days.
- 17,600 people were supported by their local branch in the pandemic.
- Our specialist education and transition helplines and new mental health casework service advised and empowered 4,663 families.
- 500,000 visitors to our coronavirus website hub found vital autism-specific information on lockdown rules, home schooling, vaccines and much more.

And we changed attitudes:

- Our *Left stranded* report highlighted autistic people's experiences in the pandemic. 11,326 people signed our letter to the Chancellor, asking him to invest in support and services for autistic people.
- We persuaded UK governments to change their coronavirus guidance so autistic people could exercise outside more than once a day.
- We successfully lobbied the Government to change the definition of 'mental disorder' in the *Mental Health Act* so it no longer includes autism. When implemented, we hope that fewer autistic people will be sectioned and detained in mental health hospitals.
- 25,723 professionals used our education information resources.
- Our Autism at Work Summit brought together employers including JP Morgan, SAP and Sky to talk about increasing job opportunities for autistic people.
- 1,000 people learnt about autism and mental health at our online mental health conference.

"At a time when there has been no one to turn to for support, the National Autistic Society were there."

"I felt completely lost, you gave me the tools and confidence to keep fighting for my little one's right to education despite her barriers."

"You offered a lifeline to our family when it was felt we had none. You have made a difference to empower me to make the right choices for my autistic daughter."

Introduction from our Chair and Chief Executive

This has been an extraordinary year, with coronavirus presenting a huge challenge to our charity, as it has been to many other charities, social care and education providers. It has changed our work and shaped our priorities and placed a considerable strain on resources and we cannot thank our donors, staff and volunteers enough for supporting us through this exceptionally difficult time.

From March 2020, we took immediate action to make sure the children and adults in our care were safe. We stopped running non-essential activities face to face, moving social groups and branch activities online. We provided autism-specific information about masks, home schooling, social care and many other topics on our coronavirus hub. We moved our fundraising online as far as possible and our supporters rallied to our cause amazingly – with many completing events indoors or near to home to reach their targets. Our policy work focused on new issues, such as the right of autistic people to stick to routines, including going out of the house more than once a day. You can read more about the impact of this work on autistic people and their families in our strategic report.

As an organisation, we've had to adapt our ways of working and this report shows how we have worked to try to replace income lost through face-to-face events with new income streams, such as online conferences. However, we have still faced a heavy financial toll due to coronavirus and have had to take some difficult decisions this year about how to spend the funding available, including reshaping and scaling back some of our work. This has affected many parts of our charity and has meant losing dedicated and talented colleagues but by far our most difficult decision has been to close our general Autism Helpline because of a lack of funding, although our five other specialist helplines which are partially or wholly funded by long-term committed funders are continuing.

Closing the Helpline is a difficult loss, but we continue to provide extensive information through our website, visited by 4.9 million people last year, and our growing network of branches that help tens of thousands of autistic children, adults and families. As you will see in this report, the work we have done in the pandemic has had a huge impact on the people we support.

When we have consulted with autistic people and their families, they have been clear that their biggest challenges are mental health, distressed behaviour, education and social care and benefits. We have focused our work and resources on these four key challenges, where we feel we can make the biggest difference to autistic people's lives. We will continue to work to hold governments to account, push for better services and highlight injustices through our policy and campaigns work. With your help, as we approach our 60th anniversary, we will continue to work tirelessly to transform more lives, change attitudes and create a society that works for autistic people.

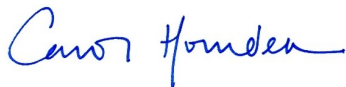
Dr Carol Homden, Chair of the Board of Trustees

Caroline Stevens, Chief Executive, National Autistic Society

“It’s been an honour to be the Chair of the Board of Trustees for the past ten years, particularly as my autistic son Freddy is supported by the charity. There have of course been some significant challenges but also lots of successes too. In particular, our *Too Much Information* campaign to improve public understanding of autism, growing our branch network and specialist casework services, opening three free schools and developing new services for young autistic adults with high support needs.

We are very pleased to introduce Stephen Ladyman as the next Chair from November 2021. Stephen first started advocating for autistic people and families in 1998 as an MP and he set up the All Party Parliamentary Group for Autism alongside our charity in 2000. He’s also been a minister and held various chair roles since, including within the NHS. We’re thrilled to appoint someone with such a wealth of experience, skills and passion for creating a society that works for autistic people.

The Chair is a vital role within every charity. Stephen has the right skills, experience and, crucially, passion to guide the National Autistic Society into the future.”



Dr Carol Homden

Annual review strategic report – our vision and achievements

Transforming lives

We transform lives through our services, schools, branches and by providing practical advice to autistic people and their families.

This year, we focused on keeping our services and schools running safely in the pandemic and helping the autistic adults and children in our care through all the changes. We also took some of our branch activities online and provided the vital information that people needed through our coronavirus website hub.

Keeping our adult services going safely

The past year was extremely hard for many autistic people we support, particularly adjusting to new restrictions, changes to routines and not being able to see loved ones. Our adult services teams helped people through this in a number of creative ways, including setting up replica ice-cream parlours, cinemas and pubs. Support workers at our Glamorgan House Autism Centre in Neath even made their own McDonald's drive-thru:

“We really wanted to help keep routines and structure for the people we support. As some of their favourite places closed, we created replicas.

“We created our own drive-thru and rang around the nearby McDonald's restaurants which were closing to request some packaging, which they gladly provided. We even created handmade uniforms. As soon as we began serving up meals there were smiling faces all around.”

Wendy Brisland, Team Leader and Abbie Williams, a Senior Support Worker at Glamorgan House

We helped families stay in touch with their loved ones, enabling them to have safe contact wherever possible.

In autumn 2020, we asked families of the people we support for their feedback - and particularly if they felt we were keeping their family member safe. Around 100 families responded and we were heartened to hear that 98% of families felt staff were keeping people safe during the pandemic (the other 2% felt they were neither safe nor unsafe).

“The response to the pandemic was swift, well thought out, firm and clearly put my son's [needs] first. I have been totally confident that he has been safe and well. The staff have been great in thinking of activities for him.” Parent

From January 2021, we encouraged the people we support to take part in our Spring Forward Challenge: to walk as many miles as possible by the end of World Autism Awareness Week in April 2021. They walked an amazing 62 million steps, around 26,000 miles. We created the challenge in response to feedback from families who

wanted more opportunities for their loved ones to exercise and spend time in nature – particularly during lockdown.

Offering on-site and home learning

Our seven schools remained open throughout the pandemic and maintained higher rates of on-site attendance than similar provisions. Our residential settings remained operational throughout too, paying careful attention to the social care COVID-19 guidelines. We offered pupils a combination of on-site and supported home learning, working with staff, families and local authorities to deliver the best possible provision despite the challenges.

Staff developed innovative new approaches to supported home and on-site learning. For instance, at Helen Allison School, pupils were able to join classroom-based lessons from home via our online platform. Events were set up that were accessible for all at home or school, for example a virtual graduation ceremony at Sybil Elgar School. While many extra-curricular events were restricted during the year, our children's services staff and leaders went above and beyond to manage the ever-changing situation so that our autistic pupils benefited.

We are proud to say that all pupils completing an external qualification received the grade expected as a result of the adjusted arrangements for 2020.

Between January and the end of March 2021, more than 4,000 onsite lateral flow device (rapid) tests were taken by staff to control the spread of the virus and support our sites' safe operations.

“The lessons were structured to keep the main subject intact and interesting. Lessons at home never felt like they were dragging on.” Pupil (February 2021 survey)

“They have had their needs met by the school providing a one-to-one room, and allowing a reduced timetable to help with anxiety levels.” Parent (February 2021 survey)

Online branch support to combat isolation

We have 116 branches across the UK, run by our amazing volunteers. During the pandemic, our branches offered online support to 17,600 people – from remote talks, adult social online meet-ups, virtual play sessions and more.

“The Thurrock Branch has been my absolute rock. In lockdown, we had its self-care packages, Zoom call support network and the kids' social group on Saturday mornings. It has shared important information, like our entitlement to the vaccine and rights at school.” Robyn

“The online support and information the branch has provided over the past few months has been amazing. Without them, I would never have had the crucial contact with other families and professionals that has made such a difference to me and my son, Rowan.” Nicki

“We used to meet twice a month and since the lockdown, we started doing this online. It has been really important because it has given everyone a chance to see each other but also to see that we are not isolated and alone. It has also given us hope that we can one day meet up again because the group has been consistently there, rather than stopping and then wondering whether it will ever start again.”

Sarah, who runs our social group in Enfield

Some people told us they have never managed to go to an ‘in person’ group and were really benefiting from online meet-ups:

“Being a full-time working mother, I have been trying to get to a coffee morning for years and couldn't. But to be able to join the online meeting was so great, I felt I was finally connected.” Branch member

Meanwhile, we launched our first ‘online only’ branch in Highland. The branch held their virtual launch party on 31 March 2021, attended by autistic people, parents, teachers, local politicians and health workers. They received great feedback, saying that the branch was a welcome addition to the area, and the online-only format was the right approach to reach more Highland residents.

Tailored information on our coronavirus hub

Crucially, throughout the pandemic we gave autistic people and their families clear information and advice to help them navigate all the restrictions and complex changes. We started the coronavirus hub on our website as soon as the first lockdown was announced in March 2020. Containing autism-specific information on rules, exercise, masks, benefits, social care, vaccines, home working and home schooling, it was visited more than 500,000 times.

“I had to be really careful about having the news on in the house because it scared my son. I used the National Autistic Society’s website for information instead.” Robyn

When masks were introduced, we provided information on exemptions and tips from autistic people on wearing them. We also provided a free downloadable, *I am autistic card*, which people could use if they were challenged about not wearing a mask. This was downloaded more than 10,000 times.

“My mum volunteers in a charity book shop and she asked a customer to put a mask when he came into the shop. He used the *I am autistic card* to show her why he couldn't wear the mask. She said it was fantastic because it completely took any awkwardness out of the interaction for all involved.” Feedback on our *I am autistic card*

Other major achievements

A new website providing more advice and guidance

4.9 million people visited our website last year and, in a recent survey, 88% of people who had used the site told us they found it helpful.

We launched our new website in August 2020. We had to invest in a new site because the old one was built on an old content management system, which was no

longer being supported. The new website is supported in-house, saving our charity money which we'll be able to spend on delivering more and better information and support.

The new site design makes our information and advice about autism much easier to navigate. And we have introduced more information on topics autistic people have told us are important, such as mental health.

We commissioned Hassell Inclusion to carry out research about digital accessibility with autistic people, and implemented their recommendations on clear design. For example, we have introduced the "dimmer switch" on each page offering a "calm" design alternative, which some users prefer.

We had a good response to the new site:

"It's always a delight to see website developers addressing the needs of their audience. Designed for autistic people, this site uses language that's easy to understand, cutting out unnecessary jargon, and images have been chosen for their relevance rather than to pad out the pages. The layouts also seek to avoid distraction but best of all is a "calm" button, which mutes colours and makes the content easier on the eye. Of course, there's also a ton of info and advice about autism with topics looking at bullying, mental health, behaviour and more, together with a choice of newsletters to keep you up to date." Five stars

Our website was named Kentico's site of the year for the NGO/associations category, recognised for its easy navigation and accessible page design.

A survey from Charity Comms also showed our new website is proving successful. Our monthly sessions and page views were the highest of the disability sector and the second highest across the entire benchmark of 67 charities.

A new Autism Inpatient Mental Health Casework Service

We launched our Autism Inpatient Mental Health casework service for England in September 2020.

Our new service gives confidential advice and support to autistic people – or their families – at risk of going into or getting stuck in inpatient units. We advise on mental health rights and entitlements, to help prevent or challenge detention and secure the care and support autistic people need in their communities.

The new service has already helped 284 families.

"When my son reached a predictable and preventable crisis point, and was inappropriately admitted to inpatient mental health units, it resulted in catastrophic consequences for him and our family. I felt powerless to protect my child and didn't know where to turn to for advice to get him the 'right support' in the community. I could not be more pleased the National Autistic Society has launched its much-needed casework service. I have no doubt it will be life-changing, and help make 'homes not hospitals' a reality for autistic people." Isabelle Garnett. Isabelle's son Matthew spent 15 months under section in a secure unit and was only released after

his family’s high-profile campaign. Isabelle played a central role in the development of our new casework service.

Tackling loneliness in Wales

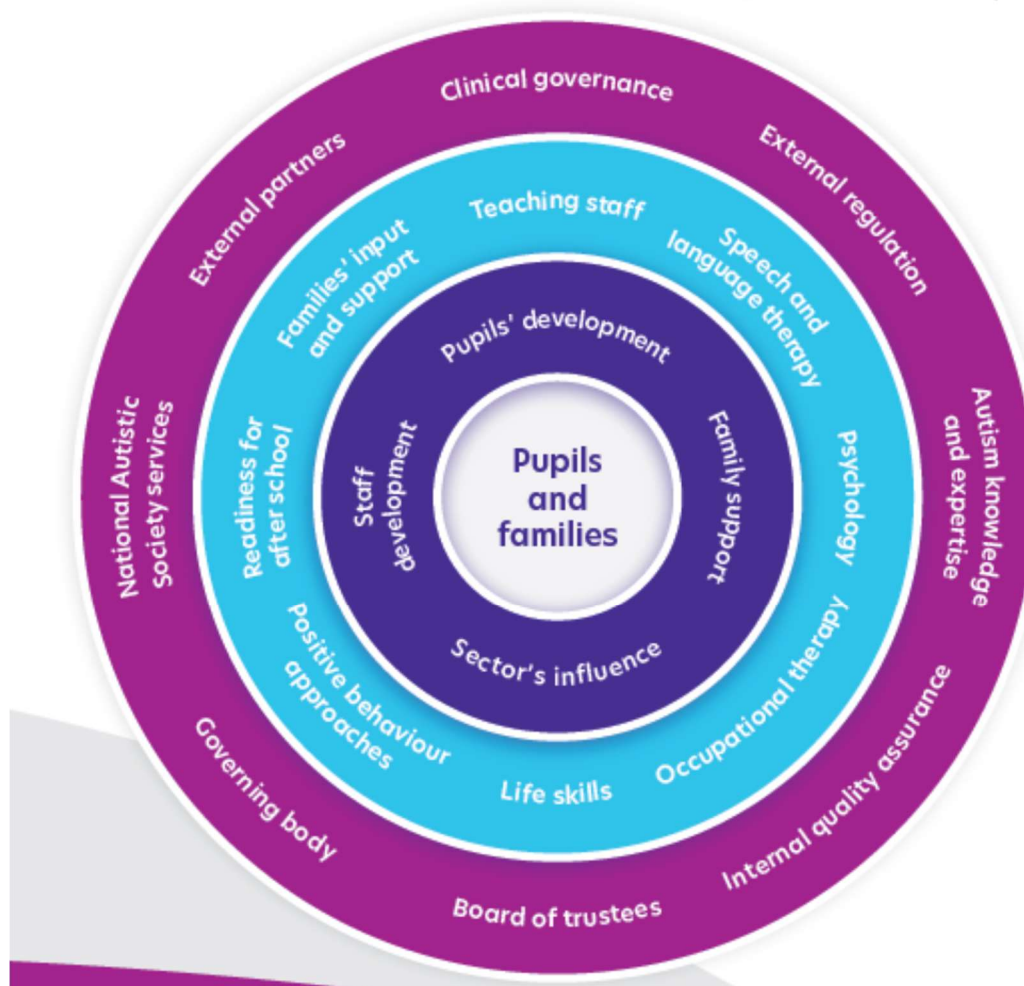
With support from the Welsh Government, we have begun a project to start new social groups for autistic adults across Wales. In 2020-21, we carried out a survey of autistic adults in Wales to find out about current opportunities for socialising and the potential for setting up new peer support groups. 70% of respondents said they would like to participate in a group and one in six would like to set up a group themselves. We are now working closely with autistic adults and volunteers, learning from what already works well and supporting them to develop a range of sustainable, peer-support activities that meet the needs of autistic adults in Wales.

Embedding the Quality of life (QoL) framework in our schools

Last year, we introduced the Quality of life (QoL) framework in our schools.

Putting the pupil and family at the centre

- Objectives
- Transdisciplinary team
- Quality, assurance, governance and reporting



The framework is based on the idea that our schools should help pupils develop skills that will contribute to their quality of life – both now and in the future. Using the framework helps us develop support for our pupils that considers their health, comfort, and happiness, not just their formal education and academic achievements. And in turn, this helps us prioritise really important areas of development for our pupils such as independence, social development and emotional wellbeing. The framework also supports our pupils and their families to be fully involved in decisions about what is important to them.

More support for autistic pupils in mainstream schools

Our Cullum Centres aim to help autistic students to thrive in mainstream schools by offering support from specialist staff and a calm setting to retreat to if they become overwhelmed. This year has seen the existing three Cullum Centres do an exemplary job of supporting their students and families through the pandemic.

We have also been able to make significant headway with two new Cullum Centres in Canterbury, due to open May 2021 and Brighton and Hove, due to open September 2021.

“We often hear from parents who say their child falls through the gaps – they’re not eligible for a specialist school but their sensory and social difficulties mean that learning in a mainstream school is challenging. The Cullum Centres aim to fill this gap by giving students the specialist support they need to excel in lessons in mainstream school.” Caroline Stevens, Chief Executive

“Overall, I have to say I see massive and enormous improvement since my child started school and I know this is just the Cullum Centre because... there is no chance we could go to the normal mainstream school and be happy. That’s the Cullum Centre, I know that for a fact.” Parent

Next year, to transform more lives, we will:

- begin a continuous improvement journey in our adult services over the next three years, working to achieve:
 - a person-centred model of support, designed to help autistic people live healthy and enriching lives as they progress to new levels of independence
 - attraction and retention of great staff who are vital in delivering high quality support to autistic adults
 - a renewed and highly valued offer in locations and environments valued by autistic adults, their families, and local commissioners.
- open a new West London day centre and the Maghera day centre in Northern Ireland
- adopt and support the Skills for Care Working with Families framework to provide a consistent and engaging experience for family members

- embed our Quality of Life (QoL) Framework in our schools so that the learning experiences each pupil receives are well-matched to their needs, skills and aspirations, and are delivered within safe and nurturing environments
- help pupils prepare for life after school by rolling out Radlett Lodge School's community-based education and Robert Ogden School's work experience programmes across all our schools
- increase the extent of digitally supported learning in our schools, to prepare children for life after school and meet demand for remote learning in the COVID-19 education environment
- continue to expand the network of local authorities we work with for additional Cullum Centres and explore how to broaden the age range that these centres support in schools.

Changing attitudes

As well as providing direct services which transform lives, we campaign and work with policymakers to achieve long-term changes so that society works better for autistic people. This has the potential to transform the lives of hundreds of thousands of autistic adults and children in the UK.

This year, we fought for autistic people's rights in the pandemic. We also achieved some major campaign wins: changes to mental health law that should mean fewer autistic people detained in inpatient hospitals and improved teacher training in Scotland.

Fighting for autistic people's rights in the pandemic

As laws and guidance changed because of the coronavirus pandemic, autistic people and their families contacted us to tell us about the impact. We used these experiences to tell Government what they needed to do to support autistic people at this time.

One of our first successes was persuading the Government to change their exercise guidance in April 2020. The rules originally said that no-one could leave their home for exercise more than once a day. We told the Department of Health and Social Care (DHSC) that going outside for exercise is very important to the health and wellbeing of many children and adults on the autism spectrum. They may also need to be accompanied by a carer or support worker who is not someone they live with. We were really pleased the Government listened and amended national guidance so that autistic people could get outside more than once a day.

We also urged governments across the UK to clarify that autistic people were exempt from wearing a face covering in shops, public spaces and on transport if it caused them distress. We raised awareness of these exemptions in the media, and wrote to the major supermarkets to ask them to remind their staff about the mask exemptions.

Throughout, people told us they were worried about how the pandemic would impact the care of their autistic relatives. In England, the Government said that councils did not have to carry out their usual care duties if they were unable to do so because of the pandemic. We were very concerned by this and pushed for a number of changes to reduce the impact on autistic people and their families. We also urged the Government to publish a list of the councils who planned to 'ease' their care duties, which was published on the Care Quality Commission's website. We made sure that autism featured in the Government's social care action plan, as well as a promise to train new care workers recruited to replace ill or isolating staff about autism.

In Scotland we raised directly with the Minister for Mental Health our concerns about reports of local authorities withdrawing what they deemed non-critical care packages. The Minister said that if we brought forward any cases the Scottish Government would look into them and bring them up directly with local authorities.

People told us they were worried they wouldn't be able to accompany their autistic child to hospital. We raised these concerns with NHS England and they clarified that an autistic person was allowed to be accompanied. We also raised this with the Welsh Government and they issued new guidance so that autistic people could receive visitors in hospital during this time.

Our efforts to put autistic people's needs on the policy agenda were recognised. In April 2020, in her daily COVID-19 briefing, Northern Ireland's First Minister, Arlene Foster, recognised that lockdown was a particular challenge for autistic people. She acknowledged that autistic people had seen their regular routines interrupted, with schools and workplaces closing. The First Minister added that the inability to see friends and family was especially difficult, and advised people to seek support from our charity. She also commended our Northern Ireland Director, Shirelle Stewart, for bringing these issues to her attention.

Highlighting the impact of coronavirus

In September 2020, we published our *Left stranded* report which found that coronavirus and the lockdown had deepened well-established existing inequalities. We led this research as part of a project funded by the Pears Foundation, with the support of other autism charities including Ambitious about Autism, Autistica, Scottish Autism, and the Autism Alliance - a coalition of 17 autism charities.

The report was based on a survey of 4,232 autistic people and families in the UK during June and July. We found that the disruption, uncertainty and pace of change triggered huge levels of anxiety and, for some, was made worse by the withdrawal of support from social care, education and mental health services.

"I am just very isolated. The only person I see regularly is the postman." Anonymous, autistic person in Wales

"This has had a devastating effect on my family. My husband has suffered anxiety and panic attacks due to the decline in my son's mental health and the increase in his distress and challenging behaviour. Both myself and my husband had to take sick leave as we had all support withdrawn." Anonymous, family member

The *Left stranded* report was referred to in First Ministers' Questions in the Welsh Parliament. The First Minister acknowledged the impact that coronavirus had on autistic people and provided an update on what the Welsh Government was doing to improve the support available. This included a commitment to make a further statement on the proposed Code of Practice on the Delivery of Autism Services (see page 14), detailing plans for publication.

Following the report, 11,326 people signed our open letter calling on the Chancellor to use his Spending Review to protect autistic people and their families from future waves of coronavirus and to invest in support and services.

Other major achievements

Changes to the *Mental Health Act*

In 2019, over 217,000 campaigners signed our petition to stop autistic people being inappropriately detained in inpatient units. Currently, the law allows people to be sectioned because they're autistic – even though autism isn't a mental health problem. In January 2021, the Government released proposals to change *Mental Health Act* which should result in fewer autistic people being wrongly sent to mental health hospitals. This is a big step in the right direction.

Improving access to mental health services

We have started a new Mental Health project, run in partnership with Mind and funded by the Pears Foundation, looking at creating a process of seeking and gaining mental health support that works for autistic people. This year, we consulted with autistic people and their family members about what good mental health support looks like and what works for them, as well as engaging with professionals about current barriers. Combining these experiences, we want to help the NHS to understand the needs of autistic people and how to support them better by making adaptations to their services.

“Even before the pandemic too many autistic people struggled with their mental health and lacked the support they need, and things are even worse now. Our 2019 report, *Autism Act: 10 years on*, showed 76% of autistic people have reached out for mental health support in the past five years, with only 14% believing there are enough mental health services in their area to support their needs. Services are often impossible to access and even when people are able to get support, it's often not tailored to the individual and their autism, which only compounds the situation.”
Felicity Stephenson, our charity's mental health policy lead

We are also working with researchers at King's College London to develop tools that better predict mental health problems and identify them much earlier for autistic people. This would improve signposting to effective care and help prevent pre-existing issues in autistic children and adults from escalating into more severe mental health conditions later in life.

Better teacher training in autism in Scotland

In December 2020, the Scottish Government committed to improving autism awareness and training for teachers in schools. This was a direct result of *Not Included, Not Engaged, Not Involved* - our campaign with Children in Scotland and Scottish Autism. This found that many autistic children were not receiving the support they need to succeed at school.

As part of plans, awareness content will be developed for Initial Teacher Education and accreditation. Reference to autism awareness will be included in the Professional Standards for Teachers, and a community of good practice will be created to share tools and resources for teachers.

“This package of changes will be life-changing for pupils and new teachers alike. It is the most comprehensive approach to ensuring high-quality autistic education for new teachers in the UK and will ensure that hundreds of autistic children will have a better school experience.” Nick Ward, Director of National Autistic Society Scotland

Welsh Code of Practice on the Delivery of Autism Services

The Welsh Autism Code of Practice aims to set out what is legally required of local authorities, health boards and other public bodies that provide services to support autistic people and their families in Wales. It has the potential to strengthen the rights of autistic people, and to improve the services available to them.

Along with hundreds of autistic people, their families and professionals, in 2020 we responded to the consultation on the Code of Practice to ensure it delivers the improvements in services and support that are needed. We pushed the Welsh Government to review all the consultation feedback and publish the Code before the May 2021 elections.

More UK employers recognising autistic potential

Some of the UK's leading employers came together at our inaugural Autism at Work Summit in March 2021. Household names including EY, JP Morgan, Sky and SAP sponsored the Summit, which highlighted successful employment initiatives for autistic people. We believe this is the first time an autism and employment event of this scale has happened in the UK.

The Summit's keynote speaker was our ambassador Chris Packham and over 400 representatives from around 150 organisations attended. Employers at the summit found out about initiatives aimed at increasing autistic employment, heard directly from autistic people and shared ideas.

"I am excited to be part of the Autism at Work Summit because although I have thrived in a firm that is very autism friendly, there are so many out there who have not had the same opportunities as myself, despite having the talent and skills. To make a real difference to the autistic community we need employers of all sizes, in all different industries to join the Autism at Work movement. This is the only way to create true equality; we do not just want specialist schemes in a few select companies, we want employment choices for the autistic community to be as wide

ranging as they are for others." Kym Francis, Associate in Operations, JP Morgan, who spoke at the summit

"I really want to show people that I and other autistic people have a lot to offer employers, and are more than capable of succeeding." Jerrel Nicholas also spoke at the summit. He works as a Data Business Analyst at HM Revenue and Customs (HMRC) and got this job via our charity's and the Bloomfield Trust's Autism at Work programme.

Next year, to change attitudes, we will:

- help shape the autism strategy to make sure it is properly funded and autistic people are involved in developing local strategies.
- respond to the findings of the Government's SEND review, to improve support to autistic children in schools
- continue the #OurVoiceOurRights campaign in Scotland to call for a commissioner to improve access to support and champion the human rights of autistic people and people with a learning disability
- call for the Autism Code in Wales to be properly implemented and ensure all teachers receive training about autism
- consult with autistic people and their families in Northern Ireland on the new autism strategy.

Developing our organisation for the future

Safeguarding

Our top priority is the safeguarding of the adults and children we support and we are committed to continually improving the safety, quality and consistency of our services and support for autistic people. During the early part of the year, the Trustees proactively commissioned a safeguarding audit as part of the continuous improvement programme in relation to safeguarding. The recommendations that come out of the audit will drive action priorities in 2021/22.

As part of the continuous improvement process, we have strengthened the Independent Safeguarding Board with additional independent members and the relationships with our other key committees and the Board of Trustees. We are also investing in additional roles in the newly established Assurance and Compliance Directorate to support the Safeguarding Lead role in providing advice, guidance and support to our services and schools.

We ensure all safeguarding alerts are reported and investigated and work closely with our statutory partners and regulators in an open and transparent way so we can continue learning and improve our practice where necessary. We have also made improvements to our whistleblowing practices to encourage anyone to come forward and speak up where they believe something isn't right. Anyone in contact with our charity can raise a concern at any time, which could be to a member of staff, a manager or via feedback or a complaint and there are more formal anonymous routes if the individual felt they could not raise this directly. There is also a system called Safecall where staff can raise a concern anonymously if they wish to.

We will continue to look for ways in which to improve our safeguarding governance and practice as this will always be our highest priority.

More digital fundraising

Our fundraising staff worked hard to replace key events that had to be cancelled due to lockdown restrictions. The team focused on virtual fundraising, enabling our passionate supporters to take on challenges like the 7K for 700K from home, and supporting innovative approaches, such as virtual tip jars and gigs on Facebook.

We would like to thank all our brilliant fundraisers who continued to raise money for us during the pandemic. And, while they may not have been able to run the actual London Marathon, some of our supporters took part in the virtual London Marathon instead, as well as the 2.6 challenge:

“Our 2.6 challenge is to for my son, Sammy, age five, to walk 2.6 miles with his dog (and obviously his mummy and daddy).

“Sammy is autistic, amongst other diagnoses, and is a Swifty wheelchair user - this is a big challenge for him. However, having recently been managing to walk short distances and encouraged by his dog whose lead he holds, we believe he will smash it.

“We are hoping that by speaking out about this on his blog we will be able to raise some money to help support you guys as you have supported us.” Hannah Brookes

Adapting our conference programme

In the pandemic, we quickly moved to offering online training and events. Our Mental health conference on 11 March 2021 was particularly successful, with more than 1,000 online delegates. Feedback was highly positive:

“Really useful to hear from experts in the field and inspiring. Really builds on my understanding of ASC and how best to support pupils at school.” Conference delegate

“An excellent online event, very knowledgeable speakers, opportunities for questions.” Conference delegate

Supporting our staff and volunteers in the pandemic

As with other organisations, our priority was to keep our staff and volunteers safe in the pandemic. While our frontline staff continued to work in our services and schools, equipped with PPE, we supported our office-based staff to move to home working. To keep everyone connected, we launched our new Intranet, Lorna, named after Dr Lorna Wing, in Spring 2020.

Our employee of the year

Our employee of the year was Victoria Castelli – Social Group Leader for Scotland Online Social Groups. She won the award for digitising our social groups in Scotland so isolated people stayed connected during the pandemic.

“I am so grateful for this award. I have a wonderful team who has helped us achieve so much during this challenging time and none of it could have been possible without them.” Victoria Castelli

Next year, we will:

- develop our systems in adult services to increase our ability to deliver efficiently and effectively by providing key business intelligence to support our decision making
- focus on transforming lives and changing attitudes in four areas: mental health, distressed behaviour, education and social care/benefits
- to have the biggest impact on these key challenges facing autistic people, we will prioritise unrestricted funding (where it's not attached to a specific project) on digital guidance for autistic people and families; our branch network and campaigning for policy change
- merge our External Affairs and Social Change and Fundraising and Commercial Development Directorates to form a new National Programmes directorate to deliver our national programmes and raise the income for those services and activities
- develop an Equality and Inclusion plan, for each part of our new strategy, so we can make sure we are doing the best we can for the Black, Asian and other ethnic minority (BAME) autistic people we support, for their families and for our BAME staff and volunteers. As part of this work, we are forming a racial equality group of staff and volunteers to contribute to our thinking in this area and make sure that our new strategies are fully inclusive.

A big thank you to...

We would like to sincerely thank all those charitable trusts and foundations, companies, branches and individuals who have helped us with their commitment and generosity during the year. Without such fantastic support, we would not be able to provide crucial support, information and advice to many thousands of autistic individuals, their families and loved ones.

Abilia

Andrew Bagley

Axcis Education Recruitment

Baily Thomas Charitable Fund

The Bank Workers Charity

Barrow Cadbury Trust

The Basil Samuel Charitable Trust
Beatrice Laing Trust
Bloomfield Trust
Cards for Good Causes Ltd
Charlotte Warner and Bruno Paulson
Chris Packham
Christine and Patrick McGuinness
The City Bridge Trust
Clifford Chance LLP
Columbia Threadneedle Investments
Corra Foundation - Resilience Fund
Cullum Family Trust
Jim Daley and Family
Dr Scholl Foundation
The Entertainer
Exchange Chambers
Foundation Scotland
Geek Retreat
Harper Macleod LLP
Joseph Levy Foundation
J.P. Morgan Chase Bank
Kilburn and Strode
KPMG Scotland
Kusuma Trust
Matt Richardson
The McClay Foundation
MPI Foundation and HB Cares
The National Autistic Society's Circle of Friends
National Lottery Community Fund (Improving Lives)
National Lottery Community Fund (Awards for All Northern Ireland)

National Lottery Community Fund (People and Communities)
National Lottery Community Fund England – Coronavirus Community Support Fund
National Lottery Community Fund Cymru - Coronavirus Community Support Fund
National Lottery Community Fund Scotland - Coronavirus Community Support Fund
Newline Group (Odyssey Group Foundation)
Nicholas Quinn Solicitors
Ordinary People Interesting Lives
Pears Foundation
Pilkington Charities Fund
Prospero World
SAP UK Ltd
Scottish Council for Voluntary Organisations
Sky UK
John and Marianne Swannell
TG Stamping & Machining LTD
UK Atomic Energy Authority
The Wolfson Foundation
W & R Barnett

We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries. There were also a number of individual and corporate donors, who have made significant gifts towards our work but have chosen to remain anonymous. We would like to thank them for their support.

We received a number of grants from statutory bodies including:

CashBack for Communities £213,000	To deliver our Moving Forward employment support programme for young autistic people in Scotland.
Welsh Government – Sustainable Social Services £43,683.06	Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.

Glasgow Communities Fund 2020-2023 £25,990	Funding to build capacity of communities in Glasgow to understand and support autistic individuals through the development of a volunteer-led branch and social group activities.
Scottish Government £140,247.77	Funding to support our COVID-19 response and development of post-diagnostic groups.
Department for Education £600,004	Funding towards the Autism Education Trust (AET). The National Autistic Society manages the AET on behalf of a coalition of autism partners.
Department of Health and Social Care £60,000	Funding for the VCSE Health and Wellbeing Alliance
Department of Health and Social Care £6,000	Funding for avoiding crisis animation creation.
Oldham Metropolitan Borough Council £98,010	Oldham Council on behalf of Greater Manchester Health and Social Care authorities for the delivery of the Greater Manchester Autism Consortium service.
NHS England £150,000	Funding to launch our Autism Inpatient Mental Health Service.
Department of Culture, Media and Sport £304,190	For support during the COVID-19 pandemic, including for our online support, branches and specialist casework services.
Violence Reduction Unit and Greater Manchester Combined Authority £64,793	Funding to deliver training sessions to the parents of autistic children and to professionals in Manchester about how to support young autistic people to avoid criminal exploitation.
Greater Manchester Health and Social Care Partnership £200,000	To provide additional services through our Greater Manchester Autism Consortium, including family support.

Part 2: Financial Review

Overview

Our in year financial performance reflects a tough year with ever increasing pressure on staff and other costs across our contracted services coupled with continuing local authority budget constraints. Following a rationalisation of financially unviable services, we disposed of the resulting surplus assets, generating one off income of £2.5m. As a result, the in year results of NAS Group show a net incoming surplus of £1.9m. In 2019/20 the NAS Group generated a surplus of £1.0m after asset sales of £0.5m. The challenge to recruit and retain sufficient and capable staff remains as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services.

Unrestricted reserves (excluding fixed assets) have increased from £8.3m to £12.3m This year. The unrestricted free reserves include long term capital financing to acquire fixed assets. Our free reserves are £8.9m. The Trustees have chosen to increase the level of funds designated in the year from £2.3m to £3.3m to support the organisation's strategic plans to reduce central costs and improve the underlying business model.

As at the end of March it was clear that the coronavirus pandemic would have an impact on the operations of the Charity and our finances. Following a review of potential financial scenarios, the Trustees furloughed a significant number of staff, enacted redundancies and adjusted a number of key activities. This primarily resulted in a shift to home working and digital delivery of previous face to face activities such as education and training.

The Trustees are confident that, after review of our income and expenditure projections and reserves, The National Autistic Society can continue to be able to provide much needed support to our beneficiaries.

Financial highlights

NAS Group

Total income was £95.5m, a decrease of £8.5m from last year. Expenditure has also decreased by £9.6m to £93.5m. Overall income decreased as there was no capital funding following the completion of the construction of the site for Vanguard School in Lambeth.

- Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services although this did reduce slightly in year to 81.9% (2019/20: 81.9%) of our total income. We expect fee income as a percentage of total income to increase slightly into the coming financial year despite the impact of the coronavirus with any growth focused in our newest free school, Vanguard School in Lambeth due to the reduction in voluntary income expected over during 2020/21.
- Overall, voluntary income decreased by £5.1m to £12.4m, though this is primarily accounted for by decrease in capital grants into NAS Academies

Trust. Like for like voluntary income excluding NAS Academies Trust increased slightly to £10.6m (2019/20: £10m), includes furlough grant of £1.5m. We, like many charities, are planning for a reduction in voluntary income over the coming year due to the pandemic with action taken to reduce costs accordingly

- Expenditure on raising funds decreased by £0.4m to £1.5m (2019/20: £1.9m) and therefore the net contribution to voluntary income increased to £9.1m (2019/20 £8.1m).
- Income from donations and gifts increased by £0.3m to £7.7m (2019/20: £7.4m), whilst income from grants (excluding NAS Academies Trust) was £4.1m (2019/20: £2.2m) and legacy income decreased to £1.2m (2019/20: £1.6m).
- Unrestricted voluntary income rose by £0.3m to £7.7m (2019/20: £7.4m), and restricted income increased to £2.9m (2019/20: £2.7m).
- The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular fundraising events) fall dramatically, due to the impact of the pandemic and associated restrictions. We and our partners adapted a number of those events and activities to virtual offers and were delighted by the response and uptake from our supporters, which helped to partly mitigate the fall in income.
- We were successful in securing a number of grants from funders who established grant programmes to specifically enable charities to respond to particular needs during the time of the pandemic and ensure that some of the most vulnerable in our society were not forgotten.
- We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this initial period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.
- We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two thirds of our voluntary income last year.
- Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond.
- Cash increased to £15.5m (2019/20: £12.8m) but we continue to face challenges we face with funding authorities meeting the increasing costs of delivery and the completion of a number of projects for which the Trustees designated funds particularly the digital transformation programme and the development of a new website
- Investment income was lower at £39k (2019/20: £146k) due to very low interest rates and average cash levels held throughout the year.
- Expenditure on charitable activities decreased to £93.5m (2019/20: £103.1m) following a conscious decision to reduce costs. The NAS continues to work towards paying all its employees the living wage.

- Staff costs accounted for 72.1% of our overall costs, a slight decrease from 72.3% last year. The NAS continue to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £416k in the year.
- Designated funds are set at £3.4m (2019/20: £2.3m), which was deemed acceptable as majority of the big projects were completed in 2019/20 as planned.
- The value of our LGPS pension deficit increased in year to £19.5m from £14.5m.

A number of efficiency programmes are planned for over the next two to three years to reduce costs across a number of areas of the charity. These programmes are designed not only to address the expected impact of COVID on our voluntary and statutory income streams but also to address the costs of our overarching business model through improved efficiencies.

NAS Services Ltd

NAS Services Ltd is the trading arm of The National Autistic Society through which it delivers the majority of its welfare and education services. It is funded through fee income received from providing statutory services to autistic children and adults.

- Turnover decreased to £59.6m from £63.3m mainly due to the closure of the Anderson School & negotiating fee uplifts with some providers. However, we continue to work with funding authorities for an uplift to meet the increasing costs of providing services as well as working towards paying all employees the living wage.
- £53.8m (2019/20 57.2m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major ongoing challenge for the company. Also due to COVID, some activities including day services were suspended. Given that we continue to operate in a period of austerity, the Directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

Autism UK Ltd

Autism UK Ltd is the subsidiary through which we trade Christmas cards and sponsorship of conferences and events.

- Turnover decreased to £143k from £234k due to lower Christmas card sales and fall in sponsorship income as less events were run due to COVID.
- Costs increased slightly to £95k (2019/20 £93k) but was relatively high as a result of the increase in printing, mailing and warehousing costs primarily related to the Christmas card sales.

All profits are passed to the National Autistic Society as the parent company by means of a gift aid payment. Reserves consist of the retained share capital of £2.

NAS Academies Trust

The NAS Academies Trust operates our three existing free schools and continues to work with the Department of Education in the delivery of a third school to be based in Lambeth. The new school, Vanguard opened in January 2020.

It has two main sources of income – grants received from the Education Funding Agency and contracted fees from local authorities.

Total income for the year was £6.3m (2019/20: £11.2m), last year's income included capital grants of £5.9.

- Grant income excluding capital received from the EFA increased slightly from £1.6m to £1.8m as all three schools continue to grow in pupil numbers.
- Likewise, contracted income increased £0.8m to £4.5m as the number of pupils grew.

Expenditure also increased from £5.5m to £6.3m in line with the growth in pupil numbers.

All income, expenditure, reserves and cash relating to NAS Academies Trust is restricted in its use to the Trust and cannot be used for any other purpose.

Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use a number of different channels, including mail, email, telemarketing, payroll and social media.

The charity employs a number of professional fundraisers directly and also uses agencies in respect of payroll giving, telemarketing, plus online giving and sponsorship sites such as JustGiving.

The charity subscribes to the Fundraising Regulator, including Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. We adhere to the Institute of Fundraising 'treating donors fairly' guidance and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry-recognised fundraising standards in 2020/21. Since its inception in 2017, the charity has received – and acted upon – 11 suppression requests from the Fundraising Preference Service, two of which were received in the year to 31 March 2021.

We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls within a week of the campaign start date and on a monthly basis

for rolling campaigns. (We monitor at a rate of 5%, with a five calls per month minimum, which for some campaigns, can put us at 10%.)

During the course of the year, the charity received 52 complaints, of which four were related to fundraising practice or products. All of these complaints were fully investigated and resolved.

We adhere to the Institute of Fundraising 'treating donors fairly' guidance and are also active participating members of the Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and for refresher training includes information on protecting vulnerable people.

Pay policy

Pay is set based at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We are a market median payer which means when compared to similar roles in the market, we pay key management staff at the middle band level. Following on from appointments, any increase in remuneration is considered based on the following context:

- performance and contribution measured against business priorities
- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark
- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

All awards are recommended by the line manager and approved by a director. For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Plans and resources.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk. The Senior Management Team is charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) faced by the charity and a standing board committee, the Audit and Risk Committee, examines and monitors the effectiveness of risk analysis and risk management. This committee involves Trustees, the Chief Executive and other senior managers, including the Internal Auditor Manager.

In addition, the other main committees – Plans and Resources, Services Quality and Development, Education Quality and Development and Brand and Commercial Development – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

During the year the Audit and Risk Committee has continued to maintain a close overview of management's implementation of departmental and inter-departmental

action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body has undertaken an annual review of the risk register and is able to confirm that the major risks to which the charity is exposed continue to be properly identified, reviewed and evaluated, and that appropriate systems are in place and under regular review in order to manage those risks.

The Society has identified the following continuing risks:

- Financial: Pressure continues on both contracted and voluntary income streams and the Board, supported by its sub-committees, continuously monitors in year business performance and the medium and longer term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs
- Operational: ensure the provision of high levels of safeguarding for the vulnerable young people and adults we work with. Our Services Quality and Development and Education Quality and Development Committees, in conjunction with the main board, will continue to review and verify safe practice.
- Operational: ensure the ability to change the way we deliver services to respond to changing need. We work closely with stakeholders including autistic people who receive our services as well as those who fund these services to ensure that our activities are structured accordingly.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must analyse the impact of the increase in the national living wage. The Trustees are working with the Executive on several work streams to identify efficiencies and growth opportunities to ensure the continued financial viability of our charity.

The Trustees continue to consider the coronavirus pandemic and the risk it brings both to our financial position and our ability to meet beneficiary need at a time when the demand for support is increasing. To mitigate this risk, we continually assess the impact COVID has on how we deliver support and our response, particularly how digital delivery can enable us to continue to support our beneficiaries throughout the pandemic.

The Society has in place a well-established system of internal controls that govern its operations. These controls have been designed to provide a reasonable assurance against risk. The internal audit function evaluates the adequacy and effectiveness of controls across our activities.

Reserves policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process.

Designations of £3.3m takes into account our decision to set aside funds to enable improvements and growth within our operations and investment to improve technology to support adult services and the new hybrid working which will deliver efficiencies as it rolled out across the Charity. Note 18 to the accounts provides more details on these designations.

The general reserves figure of £8.9m is regarded as being the charity's level of free reserves. In calculating the balance, the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the Charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed annually by the actuary, is not in total immediately repayable with plans for meeting the deficit over a long period of time in place.

The Trustees consider that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it undertakes a strategic review of its operations. This will allow for investment in the cost of change resulting from the strategic review and to be sufficient to cover any short term risk of income shortfall or unplanned increase in expenditure.

The Trustees have also included within the charity's designated reserves a local authority pension scheme reserve of £1m. Note 18 to the accounts details the amount of the fund and Note 24 provides additional information.

Reserves held @ 31 March	2021	2020	2019
(excluding pension reserves)	£000	£000	£000
Free Reserves	8,921	6,018	6,629
General funds – designated	3,391	2,305	5,420
Restricted reserves	2,456	2,407	2,559
Designated funds - fixed assets	20,939	23,366	23,951
NAS Academies Trust reserves	19,748	19,632	13,688
Total Reserves excluding pension	55,455	53,727	52,247
Pension	(19,350)	(14,515)	(17,387)
Total Reserves	36,105	39,212	34,860

Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational

existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. We also hold a number of fixed assets which could be disposed of to mitigate any larger, long term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2023 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and environmental factors such as the increase in staffing costs and the level of inflation. Forecasts have been prepared for a range of scenarios and the Directors have considered in depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control sufficient to ensure NAS has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise the board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur. On this basis, the board have concluded that there are no material uncertainties surrounding NAS's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

Pensions and FRS102

When reviewing the charity's risks and appropriate level of reserves required, the Trustees also take into consideration the impact of its pension liability as determined under FRS102.

We include within our accounts the actuarial valuation of our three Local Government Pension Schemes. This year, our liability has increased by £4.8m to £19.5m, following a decrease of £2.9m to £14.5m in 2019/20, an increase of £1.4m to £17.4m in 2018/19 and a decrease of £0.7 in 2017/18. These movements demonstrate the volatility of this liability which is largely due to the changing conditions in the financial markets and inflation assumptions which are outside our control. Whilst there is volatility in the overall liability, NAS does have certainty over the cash flows surrounding the pension schemes and these are factored into our budgets and forecasts. We are exploring alternative arrangements and consulting staff surrounding the long-term funding of the schemes, however no decisions have been made in 2021

Note 24 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

The table below shows the impact on our reserves.

Summary of the effect of changes in the pension funds on reserves

	2021 £m	2020 £m	2019 £m	2018 £m	2017 £m
Restricted reserves excluding NAS Academies Trust	2.5	2.4	2.6	2.6	4.1
Restricted Funds NAS Academies Trust	19.9	19.6	13.7	10.2	9.4
Unrestricted reserves before pension funds deficit	33.3	31.7	36.0	36.6	35.5
FRS102 opening deficit on pension funds	(14.5)	(17.4)	(16.0)	(16.7)	(14.3)
Change in FRS102 pensions deficit in year	(5.0)	2.9	(1.4)	0.7	(2.4)
Reported total reserves as per Balance Sheet	36.1	39.2	34.9	33.4	32.3

Investment policy

Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or any other investment product. As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one year bonds, funds could also be deposited in notice accounts, short term deposit accounts or three or six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remains in place during 2020/21.

Due to interest rates being consistently at low levels throughout the year and considering the cautious approach adopted by the Trustees, the investment return generated during the year was in line with expectations.

As at 31 March 2021 the Society had £1m invested in a fixed rate deposit, a further £13.0m in held in interest bearing current accounts.

Structure, governance and management - Our constitutional structure

Our constitutional structure

The National Autistic Society (NAS), first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 1205298. The NAS operates under our Articles of Association as adopted by the Board on 21 November 2015.

The services that we provide in Scotland, Wales and Northern Ireland are managed from local offices that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland.

We are a membership organisation, with 20,064 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2021 there were 117 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which three are currently active: NAS Services Limited through which we provide child and adult services, Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events, and NAS Academies Trust through which we provide our free schools. The latter is a majority owned subsidiary while the others are wholly owned.

A list of all subsidiary companies is shown within the notes to the accounts.

Charitable objects and public benefit

Our formal objects are: “the development, delivery and promotion of the education, health, welfare, care and support of people on the autism spectrum and with related conditions (“autistic people”).”

The Trustees confirm that they have complied with the duty in Section 4 (4) of the *Charities Act 2011* by referring to the Charity Commission’s general guidance on public benefit when reviewing the aim and objectives of the Society and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. It is not restricted by gender either. The education and care services we provide are outside the funding capacity of all but a very few families. Those fees are almost invariably fully paid, directly or indirectly, by the state.

Under the law of Scotland, the National Autistic Society is established for the public benefit through:

- advancement of education

- advancement of health
- relief of those in need through age, ill health or disability.

These activities are either provided for the benefit of autistic people directly or indirectly through supporting their parents, carers or advocates.

Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

The Board of Trustees

Our Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose, one or more Vice Chairs.

Board vacancies are advertised with potential candidates being interviewed by a small panel of Trustees, which includes the Chair.

In addition, candidates are interviewed by a panel of autistic people who provide advice and recommendations to the Trustees' panel. Appointments are confirmed by the full Board and are subject to retrospective ratification by the membership at the next AGM.

The Board seeks to ensure a good mix of experience and expertise, covering commercial business, local government management, secondary and further education, special needs teaching, marketing, accountancy, organisational and financial management and of course, personal and family experience of autism.

Trustees hold office for a term of four years and may stand for re-election provided they do not serve for longer than eight years in aggregate (12 years if serving as the Chair of Trustees or Chair of a Board Committee).

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

Trustees meet formally as a body four times a year but all Trustees are also involved in one or more standing Board committees, each of which meets several times a year. Trustees may also attend general meetings of members (all Trustees must be

subscribing members of the charity). All Trustees submit to an enhanced disclosure check from the Disclosure and Barring Service on being elected and this is refreshed periodically while they remain a Trustee.

Trustee induction and training

All Trustees undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management. Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the NAS and the roles of senior management.

Specific induction programmes are tailored to match the experience of individual Trustees but will generally include briefing sessions with members of the Senior Management Team, visits to one or more of our schools and adult services and on occasion, external training in the roles and responsibilities of Trustees. Periodically, an audit of Trustees' skills and experience is undertaken and this helps the Chair, in discussion with individual Trustees, to identify further training that will enhance their contribution to the charity's governance.

Decision-making

Having approved the annual budget (reflecting the strategic plan), the Board of Trustees delegates policy implementation and day-to-day management to the Chief Executive. Outcomes are monitored through a structure of committees of Trustees acting under terms of reference delegated by the main Board. The Plans and Resources committee acts on behalf of the Board to review staff pay and benefits with the committee's recommendations being considered by the full Board. This committee also oversees the objectives, performance appraisals and succession planning of the Chief Executive and Senior Management Team.

It is the role of the individual committees to ensure that the Board of Trustees considers all constituent parts of the charity when making decisions and that funds are used to best meet the requirements of each beneficiary group.

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Senior Management Group (SMG). The SMG, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly, with increased frequency during the pandemic.

The directors of the charity consider that they have fulfilled their duties in accordance with section 172(1) of the *UK Companies Act 2006* and have acted in a way which is most likely to promote the success of the Group for the benefit of its stakeholders as a whole in the following ways:

When making decisions, the Trustees and their delegated bodies review both the immediate and longer-term implications of the decision and look to balance financial and compliance considerations with the need to deliver our mission to the benefit of autistic people and families. In particular, they consider:

- **Impact on employees**

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below.

We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board.

We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, printed newsletters and Yammer.

- **The people we support**

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Our schools have parent and staff representatives on their Local Governing Bodies to understand students' experiences and work together to develop our schools and are developing student councils to ensure pupils' views are more strongly represented. Subject to Covid restrictions, trustees from our Education Quality and Development Committee regularly visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. While Covid has restricted service visits, in normal times trustees from our Services Quality and Development Committee regularly visit social care services to talk to people we support and take suggestions for future improvements.

We regularly consult people using our advice, information, employment and peer support services to understand their needs and challenges and allow us to improve the design of those services around what people want. Reports of people's experiences using these services are shared with Trustees.

- **Our suppliers**

We recognise the crucial part our suppliers and partners play in ensuring we are able to operate, deliver our plans and meet the needs of our beneficiaries. We work closely to ensure our relationships with our key partners are managed appropriately, from planning long-term collaborations to payment terms and communication.

- **Community and environment**

When planning our activities, we work closely with all key stakeholders, particularly our beneficiaries, to ensure that our work helps to make society work for autistic people. We regularly conduct the largest surveys of autistic people and families in the UK and our findings drive our programme planning, alongside input from our volunteer-run branches, members and staff.

Many of our activities, particularly our schools, adult services and branches, are an integral part of their local communities, from providing localised advice to supporting professionals locally and facilitating community events in our buildings.

Streamlined Energy and Carbon Reporting

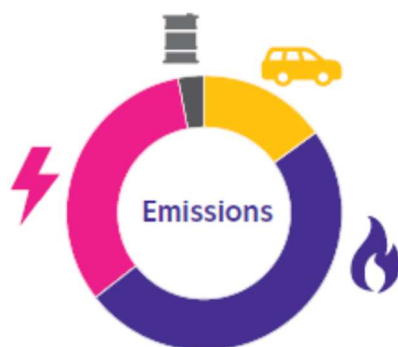
Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the new legislative reporting requirement in the Directors' report for year ends finishing on or after 31 March 2020. It mandates that all large companies must report on the operational energy consumption and associated emissions. This is the National Autistic Society's second year of reporting. The high-level breakdown is as follows:

	Gas	Electricity	Liquefied Petroleum Gas (LPG)	Transport	Total
kWh	8,158,096	4,193,894	NA	NA	12,351,990
Mileage	NA	NA	NA	1,704,895	1,704,895
Litres	NA	NA	102,892	NA	102,892
kgCO ₂ e	1,500,029	969,377	99,105	464,383	3,032,894
tCO ₂ e	1,500	969	99	464	3,033
%	49%	32%	3%	15%	100%

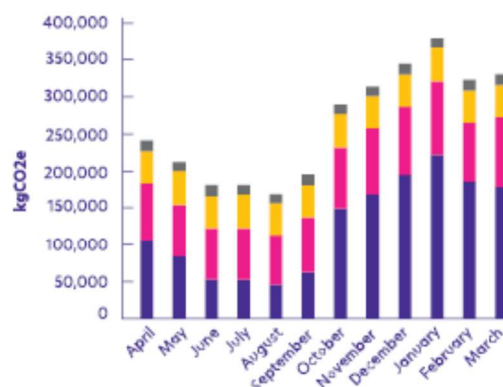
The National Autistic Society's total CO₂ emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 85% of the National Autistic Society's total CO₂ emissions with the remaining 15% emitted via the transportation of staff members alongside that associated with supported learning and living facilities.

This graph shows kgCO₂e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating / lighting demands and more time spent inside, exacerbated of course by the COVID pandemic.



- 15% emissions from **transport**
- 49% emissions from **natural gas**
- 32% emissions from **grid electricity**
- 3% emissions from **LPG**

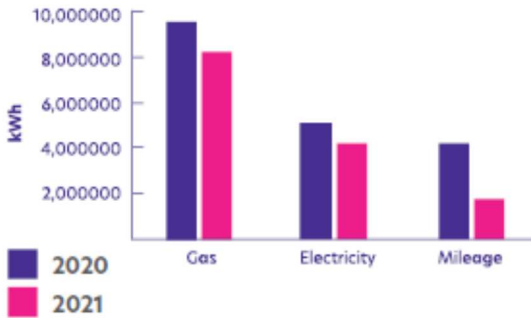
kgCO₂e emissions per month



- Transport
- Gas
- Electricity
- LPG

This graph compares kWh consumption over the two most recent reporting years. The profile shows there is significantly higher demand in 2020. This is to be expected due to fewer ancillary operations being open such as head offices due to the lockdown closures over the year.

Annual comparison



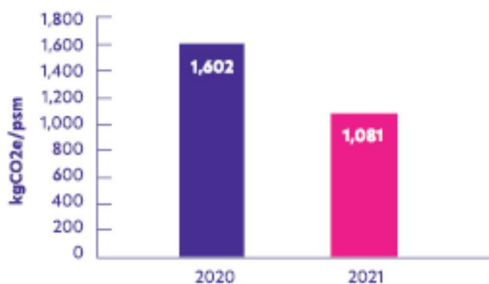
Intensity metric

An intensity metric gives an indicator of carbon performance based on an operational figure of the number of staff members, with 2,961 members emitting on average 1,602 kgCO₂e/per staff member (psm) in 2020. In 2021 we managed to reduce this operational intensity by 521 kgCO₂e/psm down to 1,081. This is largely through reduced travel consumption due to COVID, but also through ongoing improvement of mechanical and electrical services across our sites.

In addition to operational benefits, the electricity consumed is now derived from a mix that is generated from far more renewable sources, reducing the CO₂e impact of electricity.

Year	2020	2021
Number of staff	2,961	2,861
kgCO ₂ e	4,741,975	3,093,824
kgCO ₂ e/psm	1,602	1,081

Operational intensity



National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the year or those that are currently underway.

Improving car mileage tracking system

Monitoring mileage underpins good fleet management and should be more than a data collection exercise. Reducing mileage reduces costs and emissions, and technology solutions will make the process easier and more accurate. This was unfortunately delayed last year due to COVID.

Switch to electric fleet vehicles

Our charity is aware of its heavily weighted diesel fleet so intends to implement an electric vehicle (EV) policy to ensure that, where practical, we are incorporating the most energy and carbon efficient modes of transport into our operations.

LED lighting

Where possible and practical, we replace older, inefficient lighting with LED alternatives when existing lamps reach the end of their life and as part of the normal maintenance and refurbishment programme. This is an ongoing initiative.

Methodology

Energy sources

Our charity measures Scope 1 and 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally. Scope 1: Fleet vehicles and gas burnt on site, Scope 2: Electricity

Calculations

The following figures were used to convert energy to CO₂ figures.

	Litre	kWh	CO ₂ e
Gas	NA	1	0.183997
Electricity	NA	1	0.23114
Petrol	1	9.1	2.31
Diesel	1	10	2.68

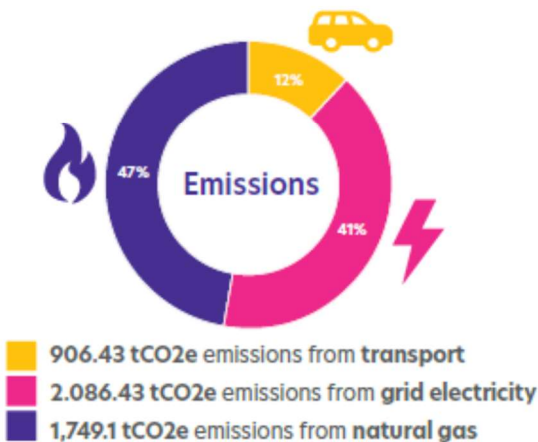
Streamlined Energy and Carbon Reporting

Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the new legislative reporting requirement in the Directors' report for year ends finishing on or after 31 March 2020. It mandates that all large companies must report on their operational energy consumption and associated emissions. The high-level breakdown is as follows:

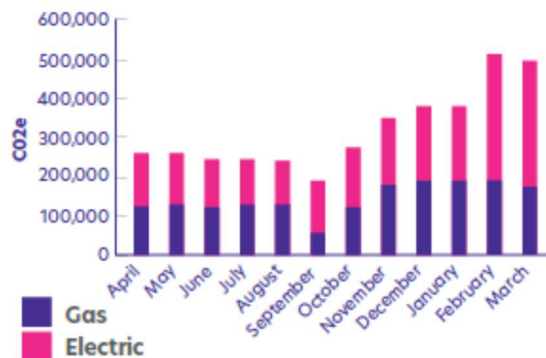
	Gas	Electricity	Transport	Total
kWh	9,506,177	5,063,542	NA	14,569,719
Mileage	NA	NA	4,208,408	4,208,408
kgCO ₂ e	1,749,108	2,086,432	906,434	4,741,974
tCO ₂ e	1,749	2,086	906	4,741

The National Autistic Society's total CO₂ emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 88% of the National Autistic Society's total CO₂ emissions with the remaining 12% emitted via the transportation of staff members alongside that associated with supported learning and living facilities.



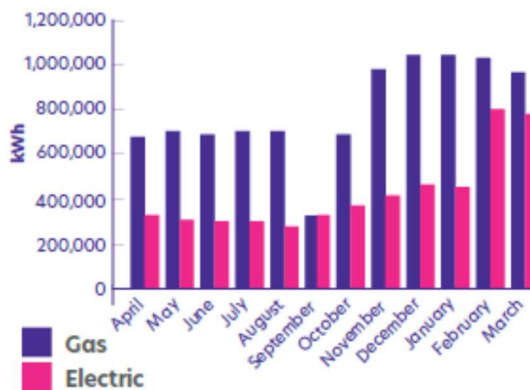
This graph shows kgCO₂e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating/lighting demands and more time spent inside.

Monthly building CO₂e emissions



This graph shows kWh consumption in more detail. The monthly profile shows there is higher kWh usage over winter months, which is also to be expected due to increased heating/lighting demands and more time spent inside.

Monthly building kWh consumption



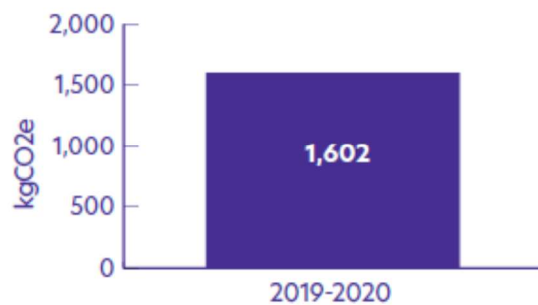


Intensity metric

An intensity metric gives our charity an indicator of carbon performance based on an operational figure of the number of staff members, with 2,961 members emitting on average 1,602 kgCO₂e each. This will be measured annually and compared against previous years to show progress in reducing our carbon intensity.

Number of staff	2,961
kgCO₂e	4,741,975
2019 / 2020	1,602

kgCO₂ per member of staff



National Autistic Society initiatives

This section highlights energy and carbon improvement projects undertaken during the year or those that are currently underway.

Improving car mileage tracking system

Monitoring mileage underpins good fleet management and should be more than a data collection exercise. Reducing mileage reduces costs and emissions, and technology solutions will make the process easier and more accurate. Next year, our charity intends to begin the process of implementing a new fleet management system.

LED lighting

Where possible and practical, contractors/staff have been asked to replace older, inefficient lighting with LED alternatives when existing lamps reach the end of their life and as part of the normal maintenance management regime.

Methodology

Energy sources

Our charity measures Scope 1 and 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally. Scope 1: fleet vehicles, Scope 2: electricity and gas supply

Calculations

The following figures were used to convert energy to CO₂ figures.

	Litre	kWh	CO ₂ e
Gas	NA	1	0.183997
Electricity	NA	1	0.41205
Petrol	1	9.1	2.31
Diesel	1	10	2.68

The Charity Code of Governance

The National Autistic Society Board of Trustees takes its governance responsibilities seriously and, as a large charity, aims to have a governance framework that is fit for purpose, compliant and efficient. The Board has established a solid foundation in governance in which all of its Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objectives most effectively for its beneficiaries' benefit, and contribute to the charity's further development.

The Board is mindful of the Charity Code of Governance and has carried out a detailed review to evaluate the charity's structures, responsibilities and processes against those set out in the Code. Trustees are satisfied that the charity's governance is substantially aligned with the provisions of the Code while identifying a small number of areas where further work will be undertaken to improve the alignment. Progress will be monitored with further reviews carried out from time to time.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by a strategic management group of eight directors who lead the functional activities. These are: the Director of Finance; the Director of Fundraising and Commercial; the Director of External Affairs and Social Change; the People Director; Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT. During the year a new directorate was introduced for Assurance and Compliance. After the year end, we have moved from having a Director for Fundraising and Commercial and a Director of External Affairs and Social Change to having a Managing Director for National Programmes.

Diversity

We are committed to providing quality services, striving to ensure equal opportunities and diversity in employment and service delivery. This includes seeking to employ individuals based on their skills and talent, and ensuring no one experiences prejudice as a result of a seen or hidden disability.

We are a confident disability employer and as part of our commitment to diversity, we are equally keen to ensure we continue to promote a strong connection with people on the autism spectrum in all our recruitment and employment practices. We have strengthened the involvement of autistic people in staff recruitment and have reviewed our recruitment practices to make sure that we are as open as possible to autistic applicants. We continue to roll out the mentoring support programme to employees on the autism spectrum, as well as providing programmes for managers geared towards providing a better understanding of how to support individuals with a seen or hidden disability in the workplace.

We know that staff development and engagement are crucial to our organisation's future. A staff survey is undertaken on a regular basis and this helps to inform our priorities and policies to develop effective communications with our staff and to

understand the key issues and priorities. For some years we have maintained an effective Staff Forum and this is supported by regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Honorary offices

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents are people who have served and continue to serve the charity voluntarily in a range of important ways.

Our Patron, HRH The Countess of Wessex, has fulfilled that role for over 16 years and continues to provide sterling support to the National Autistic Society. On 4 April 2020, she joined us for a meeting via video link, to mark World Autism Awareness Day. The Countess spoke to our Chief Executive, Caroline Stevens, autistic blogger James Sinclair, and mum to an autistic child, Emma Psalia, finding out how they were coping with the effect of the coronavirus pandemic on their lives and sharing tips and advice. They also discussed the importance of increasing understanding of autism.

Jane Asher's ongoing support as our President – a role she's held for 24 years now – continues to be invaluable to the charity. Among other contributions to many areas of our work, Jane helped shortlist and select designs for our Christmas card artwork competition and wrote about our work in our Christmas catalogue.

Key volunteers, staff and advisers

Patron: Her Royal Highness The Countess of Wessex

President: Jane Asher

Chief Executive:

Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Hever

Dr Gillian Baird OBE

Professor Simon Baron-Cohen

Colin Barrow CBE

Baroness Browning of Whimble

Peter Cullum CBE

Simon Cullum

Professor John Dickinson

David Downes

Sir Norman Lamb

Judy Lusty (Deceased)
Dr Christopher Mason MBE
John Swannell
Marianne Swannell
Baron Touhig of Islwyn and Glansychan

Trustees

Dr Carol Homden CBE, Chair of Trustees
Krishnaswamy Murali, Vice Chair (resigned 25 March 2021)
Judy Berkowicz
Edward Caddle (appointed 10 December 2020)
Dr Sophie Castell
Felicity Chadwick-Histed
Stephen Davies
Roberta Doyle
Amanda Forshaw
Helen Howard (appointed 10 December 2020)
David Harbott (resigned 10 December 2020)
Professor Sylvia Johnson
Elisa Menardo
Stewart Rapley
David Reeves
Pamela Reitemeier (resigned 10 December 2020)
Helen Roberts
Mike Stanton

Strategic Management Group

Bethany Allum, Human Resources
Lesley Andrews, Assurance & Compliance
Hannah Barnett, Adult Services

Kelly Evans, Finance

Alastair Graham, Fundraising and Commercial

Matt Tiplin, Education

Jane Harris, External Affairs and Social Change

Nick Slowe, IT

Banker

Barclays Bank PLC, One Churchill Place, London E14 5HP

Auditor

Crowe UK LLP, 55 Ludgate Hill, London EC4M 7JW

Crowe UK LLP has indicated its willingness to be reappointed as statutory auditor.

Solicitors

Fraser Brown, Solicitors, 84 Friar Lane, Nottingham NG1 6ED

Clifford Chance London, 10 Upper Bank Street, London E14 5JJ

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Trowers & Hamlins London, 3 Bunhill Row, London EC1Y 8YZ

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

Company Secretary

Bruce Thompson

Statement of Trustees' responsibilities

The Trustees (who are also directors of The National Autistic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- make judgments 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees 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 of financial statements may differ from legislation in other jurisdictions.

The following statements have been affirmed by each of the Trustees of the charitable company:

- so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware
- each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the Charities Act 2011, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, was approved by the Board of Trustees of The National Autistic Society on 15 November 2021, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:



Dr Carol Homden CBE
Chair of the Board of Trustees

Independent Auditor's Report to the Members and Trustees of the National Autistic Society

Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2021 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including 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 group's and the charitable company's affairs as at 31 March 2021 and of the group's 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 opinion.

Conclusions relating to going concern

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

Other information

The trustees are responsible for the other information contained within the annual report. 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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' 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 trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company 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 trustees 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 trustees 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 trustees 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tina Allison
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

26 November 2021

**Consolidated statement of financial activities
(incorporating income and expenditure account)**

Year ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2021 £'000	2021 £'000	2021 £'000	2021 £'000	2020 £'000 Restated
Income & Endowments from						
Income from Charitable activities						
Transforming Lives						
Education		23,955	1	4,451	28,407	31,353
Social and independent living support		48,068	-	-	48,068	49,770
Other Charitable Activities		2,815	-	-	2,815	3,540
Changing Attitudes						
Other Charitable Activities		306	-	-	306	482
Donations and legacies	3	7,700	2,852	1,839	12,391	17,546
Other trading activities	4	159	-	-	159	253
Investment income		39	1	-	40	136
Other Income	5	3,263	-	8	3,271	941
Total income		86,305	2,854	6,298	95,457	104,021
Expenditure on						
Raising funds						
		1,467	-	-	1,467	1,932
Expenditure on Charitable activities						
Transforming Lives						
Education		23,938	29	6,270	30,237	34,849
Social and independent living support		51,908	504	-	52,412	54,816
Other Charitable Activities		6,394	1,859	-	8,253	9,899
Changing Attitudes						
Other Charitable Activities		749	413	-	1,162	1,571
Total expenditure	6	84,456	2,805	6,270	93,531	103,068
Net income / (expenditure)	7	1,849	49	28	1,926	953
Transfers between funds	16-18	0	(0)	-	-	-
Actuarial (losses)/ gains on defined benefit schemes	24	(3,878)	-	(1,156)	(5,034)	3,397
Net movement in funds		(2,029)	49	(1,128)	(3,108)	4,350
Reconciliation of funds						
Funds brought forward	16-18	18,095	2,407	18,711	39,213	34,862
Fund balances carried forward	16-18	16,066	2,456	17,583	36,105	39,213

The net income for the financial year dealt within the financial statements of the Parent Company was £1.9m (2019-20: net expenditure £4.7m)

The notes on pages 53-73 form part of these financial statements.

	Notes	Group 2021	2020	Charity 2021	2020
		£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	8	26,074	28,576	26,074	28,576
Tangible assets - NAS AT	8	15,803	16,050	-	-
		41,877	44,626	26,074	28,576
Current assets					
Stocks		36	54	36	54
Debtors	11	17,763	11,721	11,455	8,853
Cash deposits		11,104	7,510	11,104	7,510
Cash at bank and in hand		1,493	1,851	1,495	1,793
Cash at bank and in hand - NAS AT		2,881	3,462	-	-
		33,277	24,599	24,090	18,211
Creditors: amounts falling due within one year	12	14,883	10,332	9,747	7,526
Net current assets		18,394	14,267	14,343	10,685
Total assets less current liabilities		60,271	58,893	40,417	39,261
Creditors: amounts falling due after more than one year	14-15	4,710	5,165	4,710	5,165
Net assets excluding pension liabilities		55,561	53,728	35,707	34,096
Defined benefit pension scheme liabilities - NAS	24	(17,185)	(13,594)	(17,185)	(13,594)
Defined benefit pension scheme liabilities - NAS AT	24	(2,271)	(921)	-	-
Net assets including pension liabilities		36,105	39,213	18,522	20,502
Funds					
Restricted funds	16	2,456	2,407	2,456	2,407
NAS Academies Trust	17				
Restricted Fixed Assets Funds		15,803	15,963	-	-
Restricted Funds		4,051	3,669	-	-
Pension reserve - NAS AT		(2,271)	(921)	-	-
		17,583	18,710	-	-
Unrestricted funds:	18				
Designated funds - fixed assets		20,939	23,365	20,939	23,365
Designated funds - other		3,391	2,305	3,391	2,305
General fund		8,921	6,019	8,921	6,019
Revaluation reserve		-	-	-	-
Unrestricted funds excluding pension liabilities		33,251	31,689	33,251	31,689
Pension reserve	18	(17,185)	(13,594)	(17,185)	(13,594)
Unrestricted funds including pension liabilities		16,066	18,095	16,066	18,095
Total funds	19	36,105	39,213	18,522	20,502

The notes on pages 53-73 form part of these financial statements.

Approved by the Trustees and authorised for issue on 15th November 2021 and signed on their behalf



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Dr Carol Homden CBE
Chair of Trustees

Consolidated cash flow statement
Year ended 31 March 2021

	Notes	2021 £'000	2020 £'000	
Net cash provided by / (used in) operating activities	1	(375)	3,685	
Net Cash (used in) / provided by investing activities	2	3,455	(5,483)	
Net cash (used) in financing activities	3	(425)	(442)	
Increase/(Decrease) in cash in the year		2,655	(2,240)	
Net cash resources at 1 April		12,823	15,063	
Net cash resources at 31 March		15,478	12,823	
Increase/(Decrease) in cash in the year		2,655	(2,240)	
1. Reconciliation of net incoming resources to net cash inflow from operating activities		2021 £'000	2020 £'000	
Net income for the reporting period		1,926	953	
Interest from investments		(40)	(137)	
Depreciation charges		1,817	1,626	
Loss/(Profit) on sale of fixed assets		(2,450)	(542)	
Decrease in stock		18	6	
(Increase)/Decrease in debtors (excl interest receivable)		(6,011)	(1,639)	
(Decrease)/Increase in creditors		4,544	3,298	
Pension service cost / (credit)		(179)	119	
Net cash provided by / (used in) operating activities		(375)	3,684	
2. Cash flows from investing activities		2021 £'000	2020 £'000	
Opening debtor balance		(60)	(23)	
Interest income on cash deposits		40	136	
Closing debtor		33	60	
<i>Net cash provided from investing activities</i>		<i>13</i>	<i>173</i>	
Purchases of property, plant and equipment		(416)	(6,490)	
Proceeds from sale of fixed assets		3,858	834	
<i>Net cash (used in) acquiring assets</i>		<i>3,442</i>	<i>(5,657)</i>	
Net Cash used in by investing activities		3,455	(5,483)	
3. Cash flows from financing activities		2021 £'000	2020 £'000	
New loans		-	-	
Repayment of interest free loan		-	-	
Repayment of NAS Enterprise Campus loan		(425)	(442)	
Net cash (used in) / provided from financing activities		(425)	(442)	
4. Analysis of cash and cash equivalents		2021 £'000	2020 £'000	
Cash in hand		14,453	6,298	
Notice deposit (more than 3 months)		1,025	6,525	
Overdraft Facility repayable on demand		-	-	
Total cash & cash equivalents		15,478	12,823	
5. Analysis of changes in net debt		At 1st April 2020 £'000	Cashflow £'000	At 31st March 2021 £'000
Cash				
Cash at bank and in hand		12,823	2,655	15,478
Bank and other loans		(5,589)	454	(5,135)
		7,234	3,109	10,343

Notes forming part of the financial statements

1. Company Information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is 393 City Road, London EC1V 1NG.

2. Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 effective from 1 January 2015, the *Charities Act 2011*, the Academies Accounts Direction issued by the EFA, the *Companies Act 2006* and applicable accounting standards.

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the Annual Report.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions.

The board of trustees have reviewed budgets and forecasts to March 2023 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and other operating challenges on income, cash, reserves and service delivery. Specifically, the board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across NAS's core activities following a strategic review in the year.

Forecasts have been prepared for a range of scenarios and the Directors have considered in depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure NAS has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise the board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

On this basis, the board have concluded that there are no material uncertainties surrounding NAS's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

NAS meets the definition of a public benefit entity under FRS 102.

The charity has taken advantage of the exemptions available in FRS102 from the requirements to present a charity only cash flow statement and certain disclosures about the charity's financial instruments.

Basis of consolidation

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. See Note 9 and 10 for further details.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the *Companies Act 2006*.

Material commitments of a capital nature are recognised at the end of the year in the notes to the accounts. These are major contracts entered into by the charity on which liabilities are due in future years.

The charity carries out some activities through a national network of branches. As part of the charity they use the same charity number, raise funds for both national and local activities and receive central support through advice and publicity materials. All branch transactions are accounted for gross in the accounts of the charity and all assets and liabilities, including cash retained in separate bank accounts are included in the charity's balance sheet.

Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability and although comparative income presented in SoFa has been restated, there has been no overall impact on income recognised in prior year.

The following accounting policies are applied to specific income streams:

Donations and legacies

Voluntary contributions

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in costs of generating funds.

Legacies

Legacies are accounted for when entitlement is taken, which is when probate has been granted, estate finalised and a notification received by the executors that a distribution will be made or when it is received. Receipt wholly or in part is probable when amount can be measured reliably and notification has been received of intention to distribute.

Donated services or facilities

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay obtain at equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of receipt.

Grants receivable

Grants receivable for revenue expenditure

Grants are recognised in the SOFA when the conditions for receipt have been met. Where a grant is performance related, i.e. linked to specific volumes of output, the grant income will be recognised to the extent that the service has been provided.

General Annual Grant is recognised in full in the year for which is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

Grants receivable for capital expenditure

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation charge to the asset.

1. Accounting policies (continued)

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. This includes pension contributions, depreciation and deficits on disposals, direct costs of the charitable activities together with support costs that enable these activities to be undertaken. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on apportionment bases.

All resources expended are inclusive of irrecoverable VAT.

Costs of raising funds

The costs of raising funds include the costs incurred by the fundraising team in raising voluntary income (donations, gifts, legacies and grants), costs incurred in connection with the purchase of Christmas cards for resale and the securing of sponsorship and investment management fees.

Charitable activities

The costs of charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objects as set out in the Trustees' Report.

Grants payable

In some limited circumstances, grant funding is provided to third parties to undertake work that contributes to the charity's objectives. In such cases, the total cost of the activity includes both costs incurred directly by the charity and funding provided to third parties through grant-making activities. Grants payable are recognised when a constructive or legal obligation arises.

Governance

Governance costs represent expenditure incurred in compliance with constitutional and statutory requirements.

Fund accounting

The charity maintains various types of funds as follows:

Restricted funds

These are funds which are to be used in furtherance of the objects of the charity but in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Unrestricted funds

These are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Designated funds

These are unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements along with estimated timescales as to when the funds will be spent. Where a fund is created for a capital expenditure project, transfers are made out of this fund to the fixed asset designated fund when a fixed asset is purchased.

Transfers between funds

Transfers between restricted and unrestricted funds are disclosed separately on the SOFA. Transfers between general unrestricted funds and designated funds are disclosed in the notes to the accounts. Transfers arise from a number of circumstances, but most commonly:

- to transfer assets to and from the fixed asset designated fund
- to transfer assets between other designated funds and the general fund
- to transfer the value of fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but the asset is held for a general and not a restricted purpose
- to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation to date, which is provided in equal instalments over the estimated useful lives of the assets.

The financial threshold for capitalising an asset is £5,000.

No depreciation is charged on freehold land. The rates of depreciation applied to other assets are:

freehold properties	- 2%
leasehold properties	- over the term of the lease
major refurbishment	- 20%
motor vehicles	- 25%
fixtures and office equipment	- 33%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

The condition and carrying value and, where appropriate, service potential, of the freehold and short term leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing carrying value and the written down value is taken to reserves.

Irrecoverable VAT

A significant amount of VAT is irrecoverable because the group has a mixture of activities which are zero and standard rated, exempt and outside the scope of VAT. The irrecoverable VAT is either allocated or apportioned to the relevant costs in the SOFA or included in fixed assets on the balance sheet.

Financial instruments

NAS has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accrual.

Critical accounting judgements and key sources of estimation uncertainty

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Residuary legacies – The charity recognises residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the accounts.

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £300k.

Pension contributions

The charity operates both defined benefit and defined contribution pension schemes.

Defined contribution pension scheme

The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.

Defined benefit pension schemes

The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, and actuarial gains and losses are disclosed on the face of the SOFA.

Teachers pension scheme

The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the Charity. In accordance with FRS102 the TPS is therefore accounted for as a defined contribution scheme.

Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the accounts material transactions with related parties. See Notes 10 & 23 for further details.

Operating leases

Rentals under operating leases are charged on a straight-line basis to the SoFA over the lease term, even where payments are not made on such a basis. Where incentives to sign an operating lease exist, these are spread on a straight-line basis over the lease term.

3. Donations and legacies

	Unrestricted Funds 2021 £'000	Restricted Funds 2021 £'000	NAS AT Restricted Funds 2021 £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
Donations and gifts	3,811	1,467	3	5,281	6,274
Legacies	1,162	2	-	1,164	1,569
Grants - Revenue	2,727	1,382	1,773	5,882	3,843
Grants - Capital	-	-	63	63	5,858
Total	7,700	2,851	1,839	12,390	17,545

During the 2020-21, funds received from the EFA including capital was £62.6k (2019-20: £7,492m). No other form of assistance was received from them.

During the 2020-21, the NAS received from HMRC furlough income of £1,473m.

As per our policy, all notified legacies were considered in respect of whether they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt and as such none were brought into income.

The Society benefits greatly from the involvement and support of its many volunteers who help with our campaigning, befriending, helpline, run our local branches and direct support programmes as well as our advisors, trustees and councillors. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution is not recognised in the accounts.

During the 2020-21, the NAS also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

4. Other trading activities

	Unrestricted Funds 2021 £'000	Restricted Funds 2021 £'000	NAS AT Restricted Funds 2021 £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
Incoming resources					
Sponsorships	55	-	-	55	93
Christmas cards	88	-	-	88	141
Other	16	-	-	16	19
Total	159	-	-	159	253
Resources expended					
Christmas cards	85	-	-	85	80
Total	85	-	-	85	80

5. Other income

	Unrestricted Funds 2021 £'000	Restricted Funds 2021 £'000	NAS AT Restricted Funds 2021 £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
Incoming resources					
Surplus on sale of assets	2,456	-	0	2,456	542
Other	807	-	8	816	399
Total	3,263	-	8	3,272	941

6. Analysis of expenditure

	Direct Costs 2021 £'000	Support Costs 2021 £'000	Total Costs 2021 £'000	Total Costs 2020 £'000
Cost of raising funds	1,239	228	1,467	1,932
Charitable expenditure				
Transforming Lives				
Education	27,362	2,875	30,238	34,849
Social and independent living support	45,493	6,918	52,411	54,816
Other Charitable Activities	7,455	797	8,252	9,899
Changing Attitudes				
Other Charitable Activities	1,071	91	1,162	1,571
Total expenditure	82,620	10,910	93,530	103,068

Support costs are made up of:

	Cost of raising funds £'000	Education £'000	Social & Independent Living Support £'000	Transforming Lives Other Charitable Activities £'000	Changing Attitudes- Other Charitable Activities £'000	Total £'000
Human resources	9	209	562	67	5	853
Information technology	49	1,106	2,912	342	27	4,435
Finance & business services	125	790	1,825	171	26	2,938
Chief executive, governance & quality assurance	15	313	790	95	8	1,222
Marketing & customer relations management	30	457	829	121	25	1,462
Total	228	2,875	6,918	797	91	10,910

Governance cost included in support costs was £305k (2019/20: £294k)

Basis of allocation

Support costs are allocated as follows:

Human resources and payroll is allocated on head count

Offices services is allocated on head count

Information technology is partly allocated on head count

All other support costs are allocated as a percentage of expenditure

Governance cost analysis

	Unrestricted Funds 2021 £'000	Restricted Funds 2021 £'000	NASAT Funds 2021 £'000	Total Funds 2021 £'000	Total Funds 2020 £'000
Company secretary	87	-	-	87	109
Internal audit	78	-	-	78	128
Meeting expenses	12	-	-	12	1
External audit	81	-	21	102	74
Other Expenses	-	-	14	14	15
Trustees expenses	-	-	1	1	15
Total	258	-	36	294	341

7. Net incoming / (outgoing) resources

	Group		Charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Net incoming / (outgoing) resources for the year are stated after charging:				
Auditor's remuneration:				
Statutory audits				
- current year	76	60	50	45
- prior year	20	8	25	6
Other services:				
Taxation, Advisory & Pension Audit	14	14	11	11
Depreciation:				
Tangible fixed assets	1,810	1,626	1,250	1,358
Profit/loss on disposal of fixed assets				
Profit/(Loss on disposal)	2,450	542	2,450	542
Operating lease rentals:				
Rent payable on properties	2,601	2,665	2,601	2,665
Hire of equipment	89	163	89	163
Hire of vehicles	704	661	692	642

8. Tangible fixed assets applied for charity use - Group & Entity

	Freehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	Total £'000
Cost							
As at 1 April 2020	36,734	18,587	3,230	171	4,000	247	62,968
Additions	-	-	347	-	60	9	416
Disposals	(2,054)	-	(192)	-	(50)	-	(2,296)
Transfers for year	-	-	15	-	232	(247)	-
Revaluation	-	-	-	-	-	-	-
As at 31 March 2021	34,680	18,587	3,400	171	4,242	9	61,089
Accumulated depreciation							
As at 1 April 2020	8,252	4,222	2,376	114	3,378	-	18,341
Charge for year	574	475	320	16	424	-	1,810
Released on disposals	(713)	-	(177)	-	(50)	-	(940)
Transfers for year	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
As at 31 March 2021	8,112	4,697	2,520	130	3,753	-	19,211
Net book value							
As at 1 April 2020	28,483	14,365	854	57	622	247	44,626
As at 31 March 2021	26,568	13,890	881	40	490	9	41,876
Included in above							
NBV of NAS AT assets							
As at 1 April 2020	3,537	11,869	325	12	290	18	16,050
Additions in the year	-	-	243	-	60	9	312
Transfers for year	-	-	15	-	3	(18)	0
Depreciation charged in the year	(67)	(245)	(114)	(3)	(130)	-	(560)
Disposals	-	-	-	-	-	-	-
As at 31 March 2021	3,469	11,624	469	9	224	9	15,803

Freehold properties include land at cost of £6,069,426 (2020: £6,069,426).

The Trustees have considered the condition and value of the remaining freehold and short leasehold properties occupied by the charity and, in their opinion, the service potential remains unchanged and not impaired. In addition, there are no legal, maintenance or other restrictions which would prevent the charity using the properties for their current purposes or for the charity's purposes.

9. Investments in subsidiaries

	2021	2020
	£	£
NAS Services Ltd.		
The Society owns all of the share capital of NAS Services Ltd., a company registered in England and Wales (No 2757062), engaged in the provision of services.		
2 Ordinary £1 Shares	2	2
Autism UK Ltd.		
The Society owns all of the share capital of Autism UK Ltd., a company registered in England and Wales (No 3133559), engaged in fundraising including Christmas card sales and promotional work.		
2 Ordinary £1 Shares	2	2
Other subsidiaries		
The Society has the following dormant subsidiaries all registered in England.		
Autistic Cards Ltd.	100	100
Autism North West Ltd.	2	2
Ideas on Autism Ltd.	2	2
NAS Network Ltd.	2	2
Autism Scotland Ltd.	1	1
Autism Wales Ltd.	1	1
Action for Autism Ltd.	1	1
	113	113

All the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent as shown in Note 1.

10. Results of trading companies and parent charity

	The National Autistic Society 2021 £'000	The National Autistic Society 2020 £'000	NAS Academies Trust 2021 £'000	NAS Academies Trust 2020 £'000	NAS Services Ltd 2021 £'000	NAS Services Ltd 2020 £'000	Autism UK Ltd 2021 £'000	Autism UK Ltd Restated 2020 £'000
Turnover	29,439	29,268	6,298	11,212	59,577	63,309	143	234
Gift aid income from subsidiaries	5,864	6,246	-	-	-	-	-	-
Operating charges	(33,410)	(40,234)	(6,270)	(5,537)	(53,756)	(57,203)	(95)	(85)
(Loss)/Surplus	1,894	(4,720)	28	5,675	5,821	6,106	48	149
Administration and other costs	-	-	-	-	-	-	(5)	(8)
Surplus/(Deficit) before actuarial (Losses)/Gains	1,894	(4,720)	28	5,675	5,821	6,106	43	141
Actuarial (losses) on defined benefit pension schemes	(3,878)	3,506	(1,156)	(109)	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(5,821)	(6,106)	(43)	(141)
Retained (deficit) / surplus for the year	(1,985)	(1,214)	(1,128)	5,566	-	-	0	(0)

The net current assets and share capital and reserves for both NAS Services Limited company registered in England and Wales (No 2757062) and Autism UK Limited company registered in England and Wales (No 3133559) as 31 March 2021 was £2, representing the share capital in each company (2020: £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent as shown in Note 1.

The net assets for the NAS Academies Trust as at 31 March 2021 were £17,583K (2020: £18,711K).

The NAS Academies Trust is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No.07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets are not wholly owned by the NAS, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School opened January 2015 and the third, The Vanguard School will open in January 2020. The Academies Trust has an accounting reporting date of 31st August.

All companies have an accounting year end of 31 March with the exception of the NAS Academies Trust which has a year end of 31 August as directed by the Education Funding Agency. The trustees consider this to be appropriate.

Transaction with subsidiaries

The transfer under gift aid of trading profits to the charity from its wholly owned subsidiaries NAS Services Ltd and Autism UK Ltd took place during the year.

	2021	2020
NAS Services Ltd	5,821	6,106
Autism UK Ltd	43	141

The charity exercises control over the assets of the NAS Academies Trust and provides support through services to enable the Trust to carry out its charitable purpose. During the year the Trust purchased £293K (2020: £286K) in finance, payroll & HR support, IT Support, project management and marketing services from the charity.

Amounts charged from NAS to NAS Services during the year were £53.8m (2020: £57.2m)

Amounts charged from NAS to Autism UK during the year were £5k (2020: £8k)

Amounts due to subsidiary undertakings at year end were as follows:

	£'000
NAS Services Ltd	5,584
Autism UK Ltd	40
NAS Academies Trust	173
	5,797

There were no other related party transactions.

11. Debtors

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Trade debtors	15,745	8,870	3,718	2,825
Other debtors	376	763	376	763
Amounts due from group undertakings	-	-	5,796	3,483
Prepayments and accrued income	1,642	2,092	1,565	1,783
Total	17,763	11,725	11,455	8,854

12. Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Loans repayable	425	425	425	425
Trade creditors	6,133	4,240	2,968	1,894
Amounts due to group undertakings	-	-	-	-
Taxation and social security	1,594	523	2,045	734
Accruals & Provisions	2,945	4,329	2,667	4,030
Fees invoiced in advance and deferred income	3,786	815	1,641	442
Total	14,883	10,332	9,745	7,524

13. Deferred Income

Deferred income relates to advance booking on conferences, employment, diagnostic and early bird training and income received in advance for a deferred project.

	Group	Charity
	2021	2021
	£'000	£'000
Balance as at 1 April 2020	274	262
Amounts released in year	591	576
Amounts deferred in year	24	24
Balance as at 31 March 2021	889	862

14. Creditors: amounts falling due after more than one year

	Group		Charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Interest free mortgage (Note a)	-	200	-	200
NAS Enterprise Campus loan (Note b)	4,710	4,965	4,710	4,965
Total	4,710	5,165	4,710	5,165

Note a

Property in Carpenter's Close was mortgaged to East Anglian Autistic Support Trust (EAAST). The loan of £200,000 was not required to be repaid provided the property was used for the benefit of adults with autism. The charge was due to be released in 2036, however following negotiations, the charge was released in May 2020 and the loan is no longer repayable.

Note b

In July 2017 the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6M plus £0.12M irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6M repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan is secured on the purchased property, City Road Offices. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and several.

15. Loans

The loans shown in Note 12 and 14 are repayable as follows:

	Group		Charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two and five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	3,436	3,691	3,436	3,691
Total	5,135	5,390	5,135	5,390
Loans due after five years and not repayable by instalment:				
Interest free mortgages	-	200	-	200
	5,135	5,590	5,135	5,590

16. Movement on restricted funds

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2021 £'000
Transforming Lives					
Education	479	36	(29)	-	486
Social and independent living support	253	324	(504)	-	73
Other Charitable Activities	1,587	2,081	(1,859)	-	1,809
Changing Attitudes					
Other Charitable Activities	88	413	(413)	-	88
Total	2,407	2,854	(2,805)	-	2,456

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2021.

2019-20 Comparatives	Balance 1 April 2019 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2020 £'000
Transforming Lives					
Education	622	79	(221)	-	480
Social and independent living support	303	305	(177)	(179)	252
Other Charitable Activities	1,578	2,191	(2,182)	-	1,587
Changing Attitudes					
Other Charitable Activities	55	99	(67)	-	88
Total	2,558	2,674	(2,647)	(179)	2,407

17. NAS Academies Trust

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2021 £'000
Restricted Fixed Assets Funds	16,050	63	560	250	-	15,803
Restricted Revenue Grants	3,581	6,234	5,516	(250)	-	4,049
Pension Reserve	(921)	-	194	-	(1,156)	(2,271)
Total	18,710	6,298	6,270	-	(1,156)	17,583

2019-20 Comparatives	Balance 1 April 2019 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2020 £'000
Restricted Fixed Assets Funds	10,348	5,847	(268)	124	-	16,050
Restricted Revenue Grants	3,341	5,365	(5,001)	(124)	-	3,581
Pension Reserve	(544)	-	(268)	-	(109)	(921)
Total	13,144	11,212	(5,537)	-	(109)	18,710

18. Movement on unrestricted funds

	Balance 1 April 2020	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2021
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	6,019	86,305	(81,513)	(104)	(255)	-	(1,531)	8,921
Designated funds:								
Fixed assets	23,365	-	(2,785)	104	255	-	-	20,939
Property related growth and developments in Schools and Adult Services	100	-	(100)	-	-	-	1,099	1,099
Autism Education Trust	845	-	-	-	-	-	148	993
Technology	-	-	-	-	-	-	284	284
IT and Digital Strategy	133	-	(133)	-	-	-	-	-
Supporting Beneficiaries	227	-	(212)	-	-	-	-	15
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	2,305	-	(445)	-	-	-	1,531	3,391
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
Total unrestricted funds excluding pension reserve	31,690	86,305	(84,743)	-	-	-	1,531	33,251
Pension reserve	(13,594)	-	287	-	-	(3,878)	-	(17,185)
Total unrestricted funds	18,096	86,305	(84,456)	-	-	(3,878)	0	16,066

Capital transfers These are amounts transferred to the fixed asset designated fund from general reserves to match expenditure on new fixed assets.

Other transfers These are amounts transferred from general reserves or other designated funds to match expenditure on projects as defined by the board and senior management team.

Purpose of designated funds:

Fixed Assets To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.

Property related growth and developments in Schools and Adult Services To fund plans for refurbishments to existing facilities in the next 12-18 months and underwrite the initial costs of small property based growth and development projects.

Technology investment Invest in smart technology to improve quality of life in adult social care & capital replacement programme to support the move to more hybrid working.

Autism Education Trust To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DIE.

IT and digital strategy To support the development and roll out of the IT and digital aspects of the digital transformation programme.

Supporting Beneficiaries To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.

LGPS reserve To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS

Pension Reserve Represents the theoretical deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See Note 24 for further details.

Designated funds no longer required

Digital Transformation Programme To fund the design and implementation of a new digital care management system, back office systems and invest in our digital services.

Donor Acquisition To fund further investment in the donor acquisition programme to generate future additional unrestricted income.

2019-20 Comparatives

	Balance 1 April 2019	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2020
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	6,629	90,136	(90,924)	(460)	(398)	-	1,035	6,018
Designated funds:								
Fixed assets	23,952	-	(1,623)	460	398	-	179	23,366
Property related growth and developments in Schools and Adult Services	695	-	(232)	-	-	-	(363)	100
Digital Transformation Programme	1,350	-	(1,241)	-	-	-	(109)	-
Autism Education Trust	762	-	-	-	-	-	83	845
Donor Acquisition	138	-	-	-	-	-	(138)	-
IT and Digital Strategy	740	-	(607)	-	-	-	-	133
Supporting Beneficiaries	735	-	-	-	-	-	(508)	227
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	5,420	-	(2,080)	-	-	-	(1,035)	2,305
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
Total unrestricted funds excluding pension reserve	36,001	90,136	(94,627)	-	-	-	-	31,689
Pension reserve	(16,843)	-	(257)	-	-	3,506	-	(13,594)
Total unrestricted funds	19,158	90,136	(94,884)	-	-	3,506	-	18,095

19. Analysis of assets and liabilities between funds

	Unrestricted Funds 2021 £'000	Restricted Funds 2021 £'000	NAS AT Restricted Funds 2021 £'000	Total Funds 2021 £'000
Fixed assets	26,074	(0)	15,803	41,878
Net current assets	11,887	2,457	4,051	18,394
Creditors: amounts falling due after more than one year	(4,710)	-	-	(4,710)
Defined benefit pension scheme liabilities	(17,185)	-	(2,271)	(19,456)
Net assets including pension liabilities	16,066	2,457	17,583	36,106

2019-20 Comparatives

	Unrestricted Funds 2020 £'000	Restricted Funds 2020 £'000	NAS AT Restricted Funds 2020 £'000	Total Funds 2020 £'000
Fixed assets	28,576	-	16,050	44,626
Net current assets	8,278	2,407	3,581	14,267
Creditors: amounts falling due after more than one year	(5,165)	-	-	(5,165)
Defined benefit pension scheme liabilities	(13,594)	-	(921)	(14,515)
Net assets including pension liabilities	18,095	2,407	18,710	39,214

20. Operating lease commitments

Lease Note

Minimum lease payments in respect of operating leases were:

	Property		Other Leases	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Operating leases which expire:				
Not later than one year	2,528	2,553	770	790
Later than one year and not later than five years	7,841	7,812	729	1,066
Later than five years	5,362	6,102	-	-
	15,731	16,467	1,499	1,857

Under the Academies Trust we have a 125-year lease with Cheshire East Borough Council for Church Lawton School with an annual lease cost of one peppercorn if demanded.

In 2020-21 payments on operating leases was £3,395K (2020: £3,440K)

21. Capital commitments

There are no capital commitments as at end 2020-21 (2019-20: £122k)

22. Taxation

The charity's activities are exempt from taxation under the Corporation Tax Act 2010.

23. Information regarding employees and Trustees

Average number of employed, bank and agency staff calculated on a full time equivalents (FTE) during the year:	2021	2020
	FTE	FTE
Footing the Bill	21	26
Transforming Lives		
Education	733	850
Social and independent living support	2,430	2,370
Other Charitable Activities	162	152
Changing Attitudes		
Other Charitable Activities	13	40
Behind the scenes	126	143
Total	3,486	3,581

The average number of employed staff in the year was 2,706 (2020: 2,910).

Staff costs comprise:	2021	2020
	£'000	£'000
Gross Wages & Salaries	55,482	57,750
Agency Staff	5,370	8,452
Social Security Costs	4,505	4,392
Pension Costs	3,856	3,619
Total	69,213	74,212

During the year, £267k was paid out in redundancy and £241k in ex-gratia agreements to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance sheet date.

The number of senior staff paid over £60,000 during the year (salary and taxable benefits excluding pension contributions) was as follows:

Salary range	2021	2020
	Number	Number
£60,001 - £70,000	6	9
£70,001 - £80,000	8	6
£80,001 - £90,000	3	4
£90,001 - £100,000	7	3
£100,001 - £110,000	3	6
£110,001 - £120,000	1	-
£130,001 - £140,000	1	-
£150,001 - £160,000	-	1
Total	29	29

The number of senior staff to whom retirement benefits are accruing are as follows:

	2021	2020
	Number	Number
Defined contribution schemes:		
- NAS Stakeholder Scheme	16	13
- Third Party Scheme (Private)	-	1
Defined benefit schemes:		
- Brent Pension Scheme	1	1
- Berkshire Pension Scheme	1	-
- Teachers Pension Scheme	11	11
- Scottish Teachers Pension Scheme	-	3
Total	29	29
	£'000	£'000
NAS contribution was:		
Defined contribution schemes	82	69
Defined benefit schemes	263	169
Total	345	238

Further details of all NAS pension schemes are shown in Note 24.

The senior management team is made up of 10 directors led by the Chief Executive Officer. The employment benefit of the team was £1,078K (2020: £1002K).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2020: none).

3 trustees and national forum members were reimbursed expenses during the year totalling £611. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £30K (2020: £30K) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the company transaction disclosed in Note 10.

24. Pension commitments

The NAS operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

Defined benefit schemes

The disclosures below relate to the funded liabilities within the London Borough of Brent Pension Fund (Brent Scheme), Somerset County Council Pension (Somerset Scheme) and Royal County of Berkshire Pension (Berkshire Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS also contributes to the national, statutory teachers pension funds on behalf of its teaching staff. See details below.

Teachers Pension Scheme. Teaching staff employed by the NAS are eligible for membership of the Teachers Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers Pension Agency, an executive agency of the Department for Education and Skills. Pension costs are assessed in accordance with the advice of the Government actuary. The NAS has 62 active members (2019-20: 64 active members). NASAT has 33 active members (2019-20: 27 active members).

Every five years the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £700,379 (2019-20: £632,638). NASAT employer contribution totalled £315,054 (2019-20: £229,196)

Scottish Teachers Superannuation Scheme. Teaching staff employed by the NAS in Scotland are eligible for membership of the Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Scottish Public Pensions Agency. Pension costs are assessed in accordance with the advice of the Government Actuary. The NAS had 4 active members (2019-20: 7 active members) till August 2020, when the school in Scotland closed. Employer's contributions in the year totalled £29,511 (2019-20: £69,031).

In accordance with FRS102 disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required. This information is set out below.

Brent Scheme

Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2021 were estimated to be £985,000. Estimated contributions for 31 March 2022 are £3,100,000

Assumptions

Brent Scheme. The latest actuarial valuation of the NAS's liabilities took place as at 31 March 2020. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

Principal financial assumptions	Brent Scheme	
	2021	2020
	%p.a	%p.a
Rate of general increase in salaries	3.15	2.2
Rate of increase to pensions in payment (CPI)	2.85	1.9
Discount rate	2	2.3

Principal demographic assumptions:

	31 March	31 March	31 March	31 March
	2021	2020	2021	2020
	Males	Males	Females	Females
Future lifetime from age 65 (currently aged 65)	22.3	22.1	24.7	24.3
Future lifetime from age 65 (currently aged 45)	23.5	23	26.2	25.5

Reconciliation funded status to balance sheet

Value as at:	Brent Scheme	
	31 March	31 March
	2021	2020
	£'000	£'000
Notional value of assets	19,637	15,806
Present value of liabilities	35,143	27,897
Net pension (liabilities)	(15,506)	(12,091)

Analysis of income and expenditure

Period ending	31 March	31 March
	2021	2020
	£'000	£'000
Current service cost	357	436
Past service cost	22	15
Interest cost	638	744
Expected return on assets	(367)	(384)
Losses on curtailments and settlements	-	-
Settlement cost	-	-
Expense recognised on SOFA	650	811

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	27,897	31,234
Current service cost	357	436
Interest cost	638	744
Contribution by participants	63	71
Actuarial losses/(gains) on liabilities	6,884	(3,523)
Losses on curtailments	-	-
Estimated benefits paid out	(718)	(1,080)
Past service cost	22	15
Net increase in liabilities from disposals and acquisitions		
Curtailments		
Settlements		
Closing present value of liabilities	35,143	27,897

Changes to the fair value of assets during the accounting period

Opening fair value of assets	15,806	15,977
Expected return on assets	367	384
Actuarial (losses)/gains on assets	3,134	(496)
Contribution by employers	985	950
Contribution by participants	63	71
Net benefits paid out	(718)	(1,080)
Closing fair value of assets	19,637	15,806

Actual return on assets

Expected return on assets	367	384
Actuarial (losses)/gains on assets	3,134	(496)
Actual return on assets	3,501	(112)

Analysis of amounts recognised in STRGL*

Total actuarial (losses)	(3,750)	3,027
Total losses in STRGL	(3,750)	3,027

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

Brent Scheme:	31 March	31 March	31 March	31 March	31 March
	2021	2020	2019	2018	2017
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	15,806	15,806	15,977	14,767	14,140
Present value of liabilities	27,897	27,897	31,234	28,665	28,664
Deficit	(12,091)	(12,091)	(15,257)	(13,898)	(14,524)

History of experience gains and losses

	31 March	31 March	31 March	31 March	31 March
	2021	2020	2019	2018	2017
Experience gains/(losses) on assets	3,134	(496)	663	(118)	1,131
Experience gains/(losses) on liabilities	6,884	(3,523)	2,140	(508)	960

Berkshire Scheme

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The pension charge for the year for the LGPS was £241,378 (2019-20: £209,454). The agreed contribution rates for future years are 19.6% for employers and a range of 5.5% to 12.5% for employees depending on salary.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

Contributions

The employer's regular contributions to the Berkshire Scheme for the accounting period to 31 March 2021 were estimated to be £248,000. Estimated contributions for 31 March 2022 are £264,0000

Principal financial assumptions

	31/03/2021 %p.a	31/03/2020 %p.a
Rate of general increase in salaries	3.80	2.75
Rate of increase to pensions in payment (CPI)	2.80	1.75
Discount rate	2.05	2.35

Principal demographic assumptions:

Future lifetime from age 65 (currently aged 65)

	31-Mar-21 Males	31-Mar-21 Females	31-Mar-20 Males	31-Mar-20 Females
Retiring today	21.2	23.9	21.5	24.1
Retiring in 20 Years	22.5	25.4	22.9	25.5

Expected return on assets

Reconciliation funded status to balance sheet

Value as at:	31-Mar-21 £'000	31-Mar-20 £'000	31-Mar-19 £'000	31-Mar-18 £'000
Notional value of assets	1310	864	743	475
Present value of liabilities	3581	1785	1287	861
Net pension (liabilities)	(2,271)	(921)	(544)	(386)

Analysis of income and expenditure

Period ending	31-Mar-21 £'000	31-Mar-20 £'000	31-Mar-19 £'000	31-Mar-18 £'000
Service cost	422	427	329	330
Net interest on the defined liability (asset)	19	11	8	5
Administration expenses	1	-	-	-
Expense recognised on SOFA	442	438	337	335

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	1785	1287
Current service cost	422	398
Interest cost	43	34
Change in financial assumptions	1,312	(345)
Change in demographic assumptions	(22)	(64)
Estimated benefits paid net of transfers in	(7)	153
Experience loss/(gain) on defined benefit obligation	(28)	230
Past service costs, including curtailments	-	29
Contributions by scheme payments	76	63
Closing present value of liabilities	3581	1785

Changes to the fair value of assets during the accounting period

Opening fair value of assets	864	743
Interest on assets	24	23
Return on assets less interest	106	(38)
Other actuarial gains/(losses)	-	(288)
Administration expenses	(1)	-
Contribution by employers	248	208
Contribution by participants	76	63
Estimated benefits paid plus unfunded net of transfers	(7)	153
Closing fair value of assets	1310	864

Actual return on assets

Interest on assets	24	15
Return on assets less interest	106	36
Actual return on assets	130	51

Analysis of amounts recognised in STRGL*

Total actuarial gains / (losses)	(1,156)	(147)
Total losses in STRGL	(1,156)	(147)

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31-Mar-21	31-Mar-20	31-Mar-19	31-Mar-18
	£'000	£'000	£'000	£'000
Fair value of assets	1,310	864	743	475
Present value of liabilities	3,581	1,785	1,287	861
Deficit	(2,271)	(921)	(544)	(386)

Somerset Scheme**Contributions**

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2021 are estimated to be £48,000.

Principal financial assumptions

	2021 %p.a	2020 %p.a
Rate of general increase in salaries	3.90	2.95
Rate of increase to pensions in payment (CPI)	2.90	1.95
Discount rate	1.95	2.35

Our estimate of the duration of the employer's liabilities is 16 years.

Principal demographic assumptions:

	31 March 2021 Males	31 March 2021 Females	31 March 2020 Males	31 March 2020 Females
Retiring today	23.1	24.6	23.3	24.7
Retiring in 20 Years	24.4	26.0	24.7	26.2

Reconciliation funded status to balance sheet

Value as at:	31 March 2021 £'000	31 March 2020 £'000
Notional value of assets	4,007	3,194
Present value of liabilities	5,686	4,697
Net pension (liabilities)	(1,679)	(1,503)

Analysis of income and expenditure

Period ending	31 March 2021 £'000	31 March 2020 £'000
Service cost	59	93
Net Interest on the defined liability (asset/)	35	36
Administration expenses	2	2
Expense recognised on SOFA	96	131

Changes to the present value of liabilities during the accounting period

Opening present value of liabilities	4,697	5,141
Current service cost	59	64
Interest cost	109	119
Contribution by participants	9	9
Change in financial assumptions	1,046	(426)
Change in demographic assumptions	(46)	44
Experience loss/(gain) on defined benefit obligation	(56)	(139)
Net benefits paid out	(132)	(144)
Past service cost	-	29
Net increase in liabilities from disposals and acquisitions	-	-
Curtailments	-	-
Settlements	-	-
Closing present value of liabilities	5,686	4,697

Changes to the fair value of assets during the accounting period

Opening fair value of assets	3,194	3,553
Expected return on assets	890	(245)
Actuarial (losses)/gains on assets	-	(42)
Administration expenses	(2)	(2)
Contribution by employers	48	65
Contribution by participants	9	9
Net benefits paid out	(132)	(144)
Closing fair value of assets	4,007	3,194

Actual return on assets

Expected return on assets	890	(245)
Actuarial (losses)/gains on assets	-	(42)
Actual return on assets	890	(287)

Analysis of amounts recognised in STRGL*

Net assets (defined liability)	(128)	151
Total losses in STRGL	(128)	151

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2021	31 March 2020	31 March 2019	31 March 2018	31 March 2017
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	4,007	3,194	3,553	3,433	3,337
Present value of liabilities	5,686	4,697	5,141	5,106	5,197
Deficit	(1,679)	(1,503)	(1,588)	(1,673)	(1,860)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,293 active members in auto-enrolment and 525 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,508k.

Contingent liabilities

LGPS Pension

The Trustees have considered the current net pension liability in both the Somerset and Brent pension schemes. There is only a small active membership in the Somerset LGPS and, given the recent performance of the scheme, they have decided to set aside funds in recognition of the Section 75 debt should the NAS cease to be an active member of the scheme due to the retirement or departure of its remaining active members. In the 2011/12 accounts sum of £1.0m was set aside. Note 15 refers.

**Consolidated statement of financial activities
(incorporating income and expenditure account)**

Year ended 31 March 2020

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds Restated
		2020 £'000	2020 £'000	2020 £'000	2020 £'000
Income & Endowments from					
Income from Charitable activities					
Transforming Lives					
Education		27,678	4	3,672	31,354
Social and independent living support		49,770	-	-	49,770
Other Charitable Activities		3,540	-	-	3,540
Changing Attitudes					
Other Charitable Activities		482	-	-	482
Donations and legacies	3	7,383	2,665	7,497	17,545
Other trading activities	4	253	-	-	253
Investment income		119	4	13	136
Other Income	5	911	-	30	941
Total income		90,136	2,673	11,212	104,021
Expenditure on					
Raising funds					
		1,932	-	-	1,932
Expenditure on Charitable activities					
Transforming Lives					
Education		29,091	221	5,537	34,849
Social and independent living support		54,640	177	-	54,817
Other Charitable Activities		7,717	2,182	-	9,899
Changing Attitudes					
Other Charitable Activities		1,504	67	-	1,571
Total expenditure	6	94,884	2,647	5,537	103,068
Net income / (expenditure)	7	(4,748)	26	5,675	953
Transfers between funds	16-18	179	(179)	-	-
Actuarial (losses)/ gains on defined benefit schemes	24	3,506	-	(109)	3,397
Net movement in funds		(1,063)	(153)	5,566	4,350
Reconciliation of funds					
Funds brought forward	16-18	19,158	2,559	13,145	34,862
Fund balances carried forward	16-18	18,095	2,407	18,711	39,212

**Consolidated statement of financial activities
(incorporating income and expenditure account)**

Year ended 31 March 2020

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds Restated
		2020 £'000	2020 £'000	2020 £'000	2020 £'000
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