

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

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<u>CONTENTS</u>	PAGE
From the Chair of the Board of Trustees and the CEO	3
Annual review strategic report	5
Statement of Trustees' responsibilities	42
Auditor's report	44
Accounts	
1. Consolidated statement of financial activities	50
2. Balance Sheet	51
3. Cash flow	52
4. Notes forming part of the financial statements	53

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.

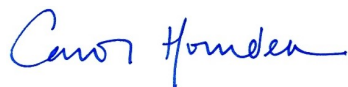
Dr Carol Homden, Chair of the Board of Trustees

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.

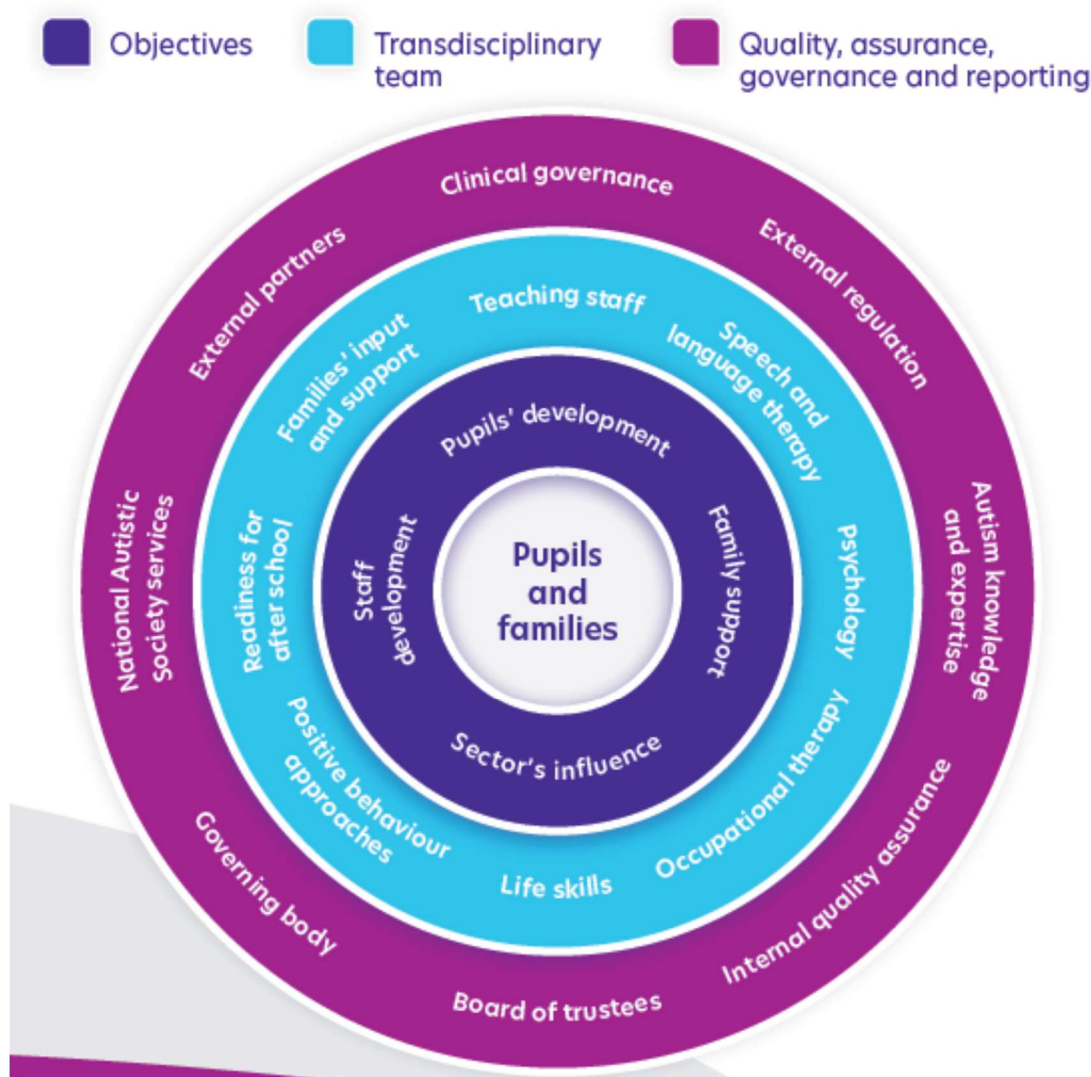
Tackling loneliness in Wales

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



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.

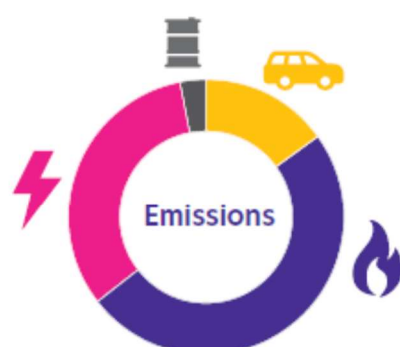
Streamlined Energy and Carbon Reporting

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%

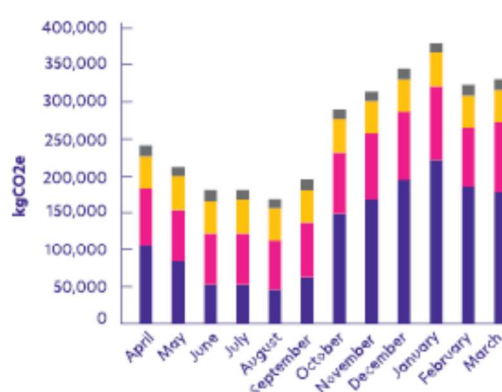
The National Autistic Society's total CO₂ emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 85% of the National 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.



- 15% emissions from **transport**
- 49% emissions from **natural gas**
- 32% emissions from **grid electricity**
- 3% emissions from **LPG**

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.

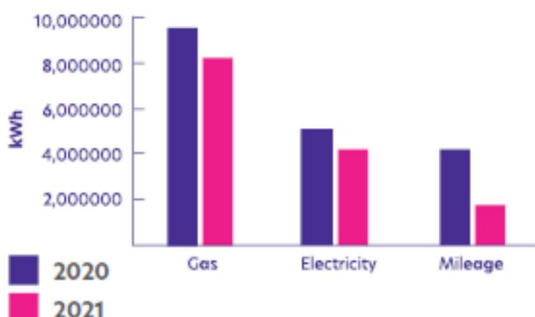
kgCO₂e emissions per month



- 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

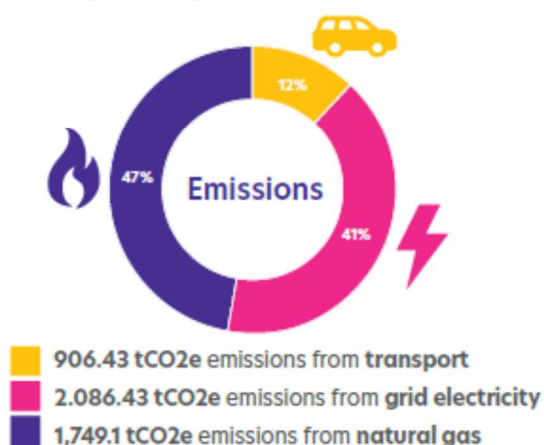
Streamlined Energy and Carbon Reporting

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:

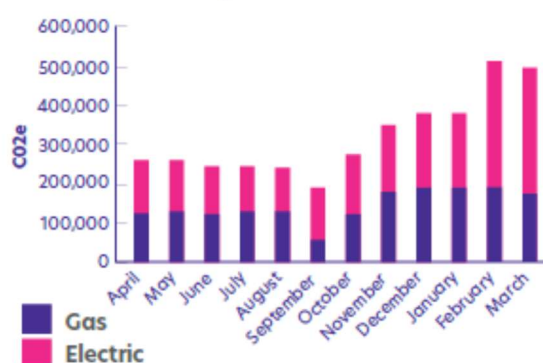
	Gas	Electricity	Transport	Total
kWh	9,506,177	5,063,542	NA	14,569,719
Mileage	NA	NA	4,208,408	4,208,408
kgCO ₂ e	1,749,108	2,086,432	906,434	4,741,974
tCO ₂ e	1,749	2,086	906	4,741

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.



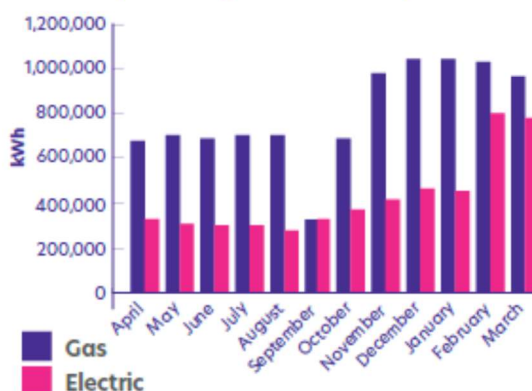
This graph shows kgCO₂e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating/lighting demands and more time spent inside.

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



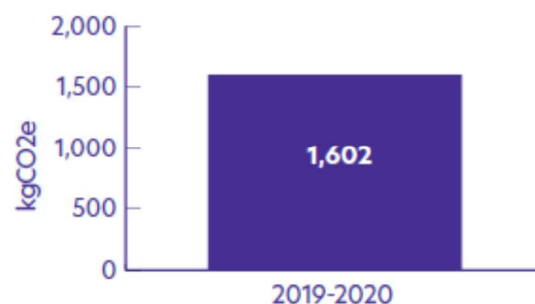


Intensity metric

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 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

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



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

	At 1st April 2020 £'000	Cashflow £'000	At 31st March 2021 £'000
5. Analysis of changes in net debt			
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	2020	2021	2020
	£'000	£'000	£'000	£'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	Short leasehold properties	Major refurbishment	Motor vehicles	Fixtures and office equipment	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'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 it 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	2020	2021	2020
	£'000	£'000	£'000	£'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	2020	2021	2020
	£'000	£'000	£'000	£'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 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.

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 Number	2020 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 Number	2020 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 %p.a	2020 %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 2021 Males	31 March 2020 Males	31 March 2021 Females	31 March 2020 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 2021 £'000	31 March 2020 £'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 2021 £'000	31 March 2020 £'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 2021 £'000	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'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 2021	31 March 2020	31 March 2019	31 March 2018	31 March 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	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

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