



**NATIONAL AUTISTIC SOCIETY**  
**ANNUAL REPORT**  
**31 MARCH 2022**

# **NATIONAL AUTISTIC SOCIETY**

**YEAR ENDED 31 MARCH 2022**

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## Annual report 2021-22

### Thanks to you, this year:

We transformed lives:

- We provided life-changing, tailored support to 879 autistic adults in our residential, supported living and community services.
- Our seven schools supported 507 autistic pupils following lockdown, ensuring the full return to school felt safe and inviting.
- 104 pupils benefited from our Cullum Centres in mainstream schools, providing the right support at the right time in the right place.
- A record five million users used our website for autism information and advice.
- 520,000 people used our online community.
- 17,600 people were supported by their local branch.
- Our specialist helplines advised and empowered 5,130 families.

And we changed attitudes:

- Thanks to our campaigning, the new autism strategy for England includes measures to help autistic children.
- Our *School report* showed the Government that the SEND education system is not working for autistic pupils. 42,237 people signed our petition.
- The Scottish Government will introduce a commissioner for autism and learning disabilities, due to the *Our Voice, Our Rights* campaign.
- We shaped the new *Autism Amendment Bill* in Northern Ireland which will improve autism services.
- We delivered autism training to 18,000 health, social care and education professionals.
- Our new guidance shows mental health professionals how to adapt talking therapies for autistic people.
- Jobcentres have become more autism-friendly, following work with our Autism Accreditation team.

“As Conor’s mother, I couldn’t be happier, knowing that he is in a safe and protected environment. The staff are very professional in the way they provide care to my son.” Rose, whose son Conor lives at our Catrine Bank service

"This year (the) school has made me feel comfortable. It has made me want to go to school every day." Pupil at one of our schools

"My social group allows me to communicate with other people and feel more connected. It gives me more confidence." Young person who attends our social groups in Scotland

"Your advice was so helpful in identifying what legislation protects my son from unfair sanctions due to his autism while he is in school. It helped me know what my rights are." Parent who used our Education Rights Helpline

"Thanks again to you for helping us. Without your knowledge we would never have been able to fight to keep Duncan in university and considering how well he has stuck in and progressed, that would have been devastating." Parent who used our Exclusion Helpline

Thank you to our staff, volunteers, funders, fundraisers, donors and supporters. We couldn't have done any of this without you.

## **Introduction from our Chair and Chief Executive**

This year, as the pandemic continued, we concentrated on providing safe, quality and consistent support in our adult services and schools. We ran the Summer of Sport to encourage everyone to get active, and made sure the transition back to the classroom was as easy as possible for our school pupils. Our efforts were praised by families, commissioners and regulators alike.

We would like to pay tribute to our amazing staff and volunteers for their hard work, dedication and innovation to help the people we support through all the lockdowns and changes.

And we would like to thank everyone who fundraised, donated and funded our work. You helped us be there for autistic people when they needed us most.

## **Successes from the last year**

Our website had a particularly good year, with a record five million visitors finding expert information on diagnosis, autism and mental health, and much more. Our coronavirus hub, which was updated with autism-specific information from all four nations, continued to be an important resource for autistic people and their families. The online community had 520,000 users sharing advice and experiences. Internal research showed that this has a real impact in improving users' mental health and making them feel less alone.

Our branches adapted very well during COVID, supporting members with Zoom activities and virtual meet-ups. Learning from this, alongside our 116 local branches, we have introduced a number of new online branches such as arts and crafts, running and LGBTQ+.

Significant policy wins included the publication of the five-year autism strategy for England. It contains many of the asks from our *Not Enough* campaign, including funding to bring down diagnosis waiting times and to train more professionals in autism. The *Our Voice, Our Rights* campaign persuaded the Scottish Government to introduce a commissioner for people with learning disabilities and autism, the first role of its kind in the world. In Northern Ireland, we contributed to the new *Autism Amendment Bill*, which will improve services for autistic people in NI. The Welsh Code of Practice for the Delivery of Autism Services, which we shaped with autistic people and their families, came into force in 2021 and will improve services available to autistic people in Wales.

## **Celebrating our 60<sup>th</sup> birthday... and looking to the future**

In our 60<sup>th</sup> year, we have enjoyed looking back at our extraordinary history and all that has been achieved so far. The National Autistic Society was started by a group of desperate parents sitting around a kitchen table. They

were trying to get the right education for their autistic children at a time when autism was barely known and autistic people were often locked away in institutions. In the last six decades, we have fought for autistic people's rights, setting up the first autism-specific school, the first diagnosis centre in the UK and achieving the *Autism Act* in England, as well as similar legislation in all the nations. But there is still so much to do.

As we plan for the future, we have introduced various projects that will guide our work for years to come. One of these ambitious programmes is our Vision project. This will define what a society that works for autistic people actually looks like and how we can achieve it.

We have asked autistic people and their families about the three things they would change to make the world work better for autistic people. We've also asked some Big Questions about our charity, such as what we do well and what we could do better. The answers will help us plan our strategy and our specific role in achieving our vision of a society that works for autistic people.

Thank you for being part of our journey, over the past 60 years and as we now shape the National Autistic Society for the future. Together, we will work towards a society that truly works for autistic people.



Dr Stephen Ladyman  
Chair of the Board of Trustees



Caroline Stevens  
Chief Executive

## **Strategic report**

### **Transforming lives**

Our adult services, schools, helplines, work programmes and local branches provide life-changing support for autistic people and their families.

This year, we focused on keeping our services and schools running safely in the pandemic and helping the autistic adults and children in our care through all the lockdowns and changes. And we set up new online branches and expanded our Autism at Work programme.

### **High quality, tailored support in our adult services**

We provided safe and consistent support to 879 autistic adults in our residential, supported living and community services. For autistic people like Conor, who didn't have this support before, the impact was simply life-changing.

#### **Conor's story**



Before Conor came to our Catrine Bank service, he was in a mental health assessment and treatment ward. The staff had no autism-specific knowledge or training. Conor was in his bedroom for 23 hours a day. Prescribed high levels of anti-psychotic medication, his mental health was badly affected. At one point, Conor shaved all his hair off and his mum saw him crying while looking at himself in the mirror.

At Catrine Bank, Conor is supported by our expert staff in a low arousal, autism-friendly environment. He uses the sensory room, art room, and enjoys walking around the grounds.

On his first day there, he was supported to go to the shop. Now he regularly goes there to buy his favourite magazine, *The Radio Times*.

Conor's distressed behaviour is much reduced. The environment and our consistent support have lessened his anxieties.

Conor's family are extremely pleased he now has the quality of life he deserves.

His mother, Rose, says: "As his mother I couldn't be happier, knowing that he is in a safe and protected environment. The staff are very professional in the way they provide care to my son."

### **Supporting people through COVID-19**

As the COVID pandemic continued, our work was praised by families and regulators alike. In our 2021 Family Survey:

**93%** of families said the people we support feel like part of a community.

**98%** of families said the people we support are treated with dignity and respect.

**99%** of families said they know how to report any concerns or complaints.

"I am very pleased with my son's home and the excellent care and attention he has at all times. He is clean and (usually) tidy and appears very happy with the routine and activities provided for him. I would like to express my gratitude and constant thanks for the care, love and support which he receives at all times." Family member responding to our survey

### **The Summer of Sport**

Our staff continued to go the extra mile to provide the best experience for the people we support during the COVID restrictions. Inspired by the Olympics, we introduced the Summer of Sport to encourage everyone to get active.



Sports Day at Pathways and day out  
Mansfield Road



St Marks Centre, Newport, enjoyed a  
at the local rugby club

### **Somerset Court redevelopment**

Somerset Court was the first adult service we opened back in 1974. In 2021-22, we started transitioning away from a campus-based delivery to a new service model that encourages independence and inclusion in the community. We moved a number of individuals into their own homes in the local community in Burnham-on-Sea. Others moved into two residential services we have on site with a view to learning the skills to transition into the



community in the future. The transition went well and all residents are now re-settled.

### **David's story**

David previously lived at Somerset Court and moved to his new bungalow in December 2021. He has adapted well and has enjoyed getting to know the neighbourhood. He is working alongside some old staff and some new staff and has been great accepting support from all.

David really enjoyed Christmas. His favourite activity was taking drives and walks to see all the Christmas lights around the neighbourhood. David went shopping to buy a Christmas tree and lights for his house. He also wrote Christmas cards for all the neighbours introducing himself and sent some to family. He received lots of cards back too from his neighbours!

David still enjoys his trips out to the café to have cups of tea with his mum and support staff. He loves his Tuesdays out for sausage and chips from the chippy and has been to the pub for lunch. David has been doing his own shopping too and he really enjoys pushing the trolley.

David had a train trip to go and choose some new bits for his house, which he liked. There have been many new opportunities for David to explore and make his world a bigger place.

### **A new West London Day service**

In September 2021, we were pleased to open our new West London Day service in Ealing. The service supports 50 autistic adults with a special focus on arts, drama and music. Providing full disabled access, the centre offers an IT room, art room, music and drama room, sensory room, and sports room.

The opening of our Northern Ireland Day Centre was unfortunately delayed due to the pandemic but we hope to open it in 2022-23.

### **Schools with high aspirations**

#### **OFSTED results**

We are extremely proud that our Sybil Elgar School was graded as Outstanding by Ofsted in 2021. OFSTED's comments included:

"Pupils love attending this school. Parents and carers spoke of the excitement with which their children approach each day. Pupils arrive at school full of energy and enthusiasm every morning. They relish the many special days and events that take place throughout the year."

"Staff work with compassion and kindness. They have the highest expectations for each pupil, helping them to problem-solve, become more

independent and achieve highly. Pupils leave the school ready for the next phase of their lives."

"Parents are uniformly positive about the school and how it has transformed the lives of their children and their families."

We also celebrated:

- Helen Allison School receiving a Good rating from Ofsted with Outstanding features
- Residential provision at Robert Ogden School being graded as Outstanding by Ofsted
- Residential provision at Radlett Lodge School being graded as Good by Ofsted

### **Embedding the Quality of Life framework in schools**

In 2020, we introduced the Quality of Life (QoL) framework in our schools, based on the idea that our pupils' quality of life is just as important as their academic achievement. It aims to ensure the learning experiences each pupil receives are well-matched to their needs, skills and aspirations.

Our QoL framework has now been implemented in all our schools with adaptations made according to context. COVID-19 prevented the full embedding of approaches, so this continues to be a focus for the coming year.

### **Digital learning in our schools**

In our last annual report, we said we would increase the extent of digitally supported learning in our schools, to prepare children for life after school and meet demand for remote learning in the COVID-19 education environment. Capital expenditure has been prioritised for this year starting with Thames Valley School which will receive an ICT upgrade in the summer term.

### **Extensive education review**

In 2022, we carried out an extensive external education review to inform our next steps in extending the reach of our schools.

### **New Cullum Centres**

With the help of Peter Cullum, we set up the National Autistic Society's Cullum Centres to help autistic students get the support they need to thrive in a mainstream school setting. We have continued to expand the network of local authorities we work with for additional Cullum Centres and explore how to broaden the age range that these centres support in schools. We now have five Cullum Centres open to pupils in Surrey, Kent and West Sussex, with expressions of interest received from a further five local authorities so our aim

to extend the reach and support to more pupils will continue in this coming year.

"M has been given so many opportunities that I never thought would be available to him, for example [Duke of Edinburgh award], school productions and a mainstream school experience. His school experience has had an impact on the quality of life for the whole family." Parent of Year 11 pupil at one of our Cullum Centres

### **Helplines empowering families**

Our five specialist helplines provided an outstanding service, advising and empowering 5,130 families. People could request help 24/7 through our website and the team responded to every enquiry.

"Sharon helped me step-by-step through my son's statement process... I would have been lost without her." Parent who used our Education Rights Helpline

"The adviser was amazing. She helped me understand the process for appeal/tribunal as well as helping me draft a grounds for appeal. I don't think I would have been able to make sense of everything without her. Her support was invaluable." Parent who used our Education Tribunal Support Helpline.

"I put all that we have achieved down to you and your help, we wouldn't have come this far or been heard if it wasn't for your support, help and knowledge. I can't thank you enough." Parent who used our Autism Inpatient Mental Health Casework Service

We support families on an ongoing basis and for some this could span months and even years. A time and motion study showed families receive an average six contacts (calls and/or emails) and 161 minutes of support from us. For tribunal appeals and inpatient support, this is usually much higher.

We are also delighted that our helplines received accreditation to the Helpline Standard from Helplines Partnership in 2022. The Helplines Standard is a nationally recognised quality standard which defines and accredits best practice in helpline work.

### **New online branches**

In Autumn 2021 we were excited to launch our new online branches. With regular meet-ups online, the branches are a new social space for autistic people to reach out and seek peer support for a shared interest, identity, or experience. At the launch, we had online branches for: arts and crafts; book club; employment and the workplace; LGBTQ+ and running.

### **We introduced new face-to-face branches too...**

The latest addition to our charity's branches network, Blackpool Adult Support Group, held its virtual opening in August.

The new group offers peer-led support, and is run by Adele Redfern, who is diagnosed with Asperger syndrome, along with three of her fellow volunteers.

"Our group is really a place for people to chat about their struggles, ask questions and share their joys in a safe place where we accept each other."  
Adele Redfern

### **Success for Scotland's online social groups**

Our online social groups in Scotland supported up to 200 autistic young people every week.

Members did everything from virtual tours of famous landmarks, zoos and aquariums, to mocktail making! As well as being fun, staff have used the setting to explore practical skills such as decision making, money management, healthy eating and staying active.

"My social group allows me to communicate with other people and feel more connected. It gives me more confidence." Young person

"When I needed to reach out for help for our daughter, the social groups were there, so a huge thank you from us for encouraging our daughter and supporting her through this challenging time." Parent

### **Five million people visited our website**

A record five million people visited our website in 2021-22 to find out more about autism. This is the highest number of visitors we have ever had and has 22% more users than we were seeing typically in previous years.

We saw an overall increase of 21% in the number of visitors to our advice and guidance section. Visits to our Autism Services Directory, which lists local services, were up 25% and visits to our Help and Support page were up by 18%.

### **Dawn's story**

"I was going through a horrendous crisis on my own. And, it was at that point that I got onto Google. I went through every psychological disorder in the book. I kept hopping over links that kept coming up to the National Autistic Society website, thinking 'but I'm not autistic'. This isn't it. Finally I clicked on it and there it was. A descriptor of a meltdown and a shutdown staring right

back at me. And I was just stunned. I printed it off, took it down to my husband and said this is what it feels like. Is that what you are seeing? And he said it was.

“The day I was diagnosed, I came home and I danced in my living room, all by myself. And, I was just so grateful. The overpowering emotion I had was gratitude. I always knew who I was. But now I know why I am.”

### **An online community making people feel less lonely**

Our online community continues to grow. Last year, 520,000 people used the community to speak to other autistic people and family members, ask questions and share experiences.

An evaluation highlighted the positive impact it is having for users. We surveyed people and then followed up with them six months later to evaluate changes in their responses. It found that:

- After six months' use, both 'knowledge about autism' and 'confidence to get on with my day-to-day life' increased among users.
- After six months, respondents were more likely to say the community had improved their mental health. Users' average mental health score rose from 4.7 to 5.3, and from 3.9 to 4.9 among autistic respondents.
- Loneliness is much more common among autistic people than among the general population; after six months, users were also less likely to report feeling lonely often or always.

### **Autism at Work programme**

Our flagship Autism at Work programme has gone from strength to strength. The programme, in association with the Bloomfield Trust, supports employers to attract, recruit and retain autistic employees. We promote accessible roles to autistic job seekers and support applicants through the recruitment process. We then offer ongoing coaching support to successful candidates and to their managers, creating the best possible conditions for success.

Last year, 59 candidates took part in the scheme. Employers included J.P.Morgan, Virgin Red, HMRC, Autotrader, CubeLynx and Oracle .

“My job coach has allowed me to realise how I can improve myself at my work placement, how I could actually improve my confidence and what I'm doing is fine.”

Emma Winful, Cubelynx candidate

"This programme has taught me that with the right level of support and understanding from employers and colleagues, it's definitely possible to feel comfortable in a workplace." James Ashman, IBM candidate

"Thanks to Autism at Work, I have been able to achieve a permanent paid role working on critical software systems at my dream employer, as part of a team which feels enhanced by my contributions." Autism at Work participant

### **Next year, we will:**

- carry out a review of our adult services, to better define what we want to achieve for autistic people and to ensure those services are sustainable
- extend the reach of the National Autistic Society support in more schools across the UK through the development of hubs of excellence and outreach work
- increase the profile of NASAT schools as a contributor to system leadership across the sector
- work closely with Autism Education Trust to enhance partnership-working and collaborative approaches to support more schools – and more pupils – so that educational experiences and quality of life are improved
- open our first Cullum Centre in a primary school
- enhance the accessibility of our website
- hold our first branches award ceremony to celebrate the huge impact of our volunteer-led local branches.

### **Changing attitudes**

As well as providing direct services which transform lives, we campaign and work with policymakers to achieve long-term changes so that society works better for autistic people. We also train professionals including teachers, health and social care workers and employers about autism. This has the potential to transform the lives of hundreds of thousands of autistic adults and children in the UK.

### **Campaign wins**

#### **A new five-year autism strategy for England**

We were delighted to contribute to the new autism strategy for England, published in July 2021. The strategy outlines government plans to improve services and support for autistic people. It addresses issues raised in our *Not*

*Enough* campaign and includes measures to help autistic children for the first time.

Among the commitments are: £10.5 million into finding new ways to reduce diagnosis waiting times for children; £2.5 million into improving the quality of adult diagnostic and post-diagnostic pathways and diagnosis waiting times; and increasing public understanding of autism. In total, the Government has committed to £73m of funding for the strategy in its first year.

Every local council in England needs to implement the autism strategy. Each NHS body needs to look at the strategy to see how it can improve its services. We'll keep working with our campaigners and branch members to make sure that the autism strategy is implemented in local areas. And we will campaign to make sure the strategy receives funding for years two to five.

### **School report and education petition**

To influence the Government's SEND Review, we published our *School report* in November 2021. Based on a survey of 4,000 parents, carers and autistic children, it showed that the current SEND education system simply isn't working for autistic children.

We found that less than half of autistic children are happy in school. Three-quarters of parents (74%) said their child's school place did not fully meet their needs. A quarter (26%) of parents waited over three years to receive support for their child.

"Most difficult experience of my life." Parent on getting an EHCP for their child

We used the findings to launch a petition calling on the Secretary of State for Education to fix the system once and for all in the SEND Review. An amazing 42,237 signed and we delivered it to 10 Downing Street in March 2022.

### **A commissioner for the rights of autistic people in Scotland**

In the lead-up to the Scottish Parliamentary Elections in May 2021, we called on all major political parties in Scotland to commit to a commissioner to protect and promote the rights of autistic people and people with a learning disability. We were delighted to secure cross-party support for a commissioner. The Government is now scoping out this work. The commissioner will be a powerful champion for change for autistic people and their families in Scotland.

### **New autism bill in Northern Ireland**

The *Autism Amendment Bill* was passed in March 2022 at the NI Assembly with unanimous cross-party support. It will create an autism information service and a cross departmental autism training strategy. There will also be a requirement for the Department of Health to make provision for a regionally

consistent adult autism service and early intervention service throughout Northern Ireland.

The National Autistic Society NI sits on the All Party Assembly Group on Autism from which the Bill originated, gave evidence to the Northern Ireland Health Committee and offered advice to both the DUP and Sinn Fein on the Bill.

“As Chair of the All Party Group on Autism, I know that autistic children and adults are currently facing huge challenges accessing pre and post diagnosis support, with provision varying drastically within each Health Trust area. The new legislation will end this postcode lottery by strengthening the current *Autism Act (NI)* and introducing an independent scrutiny mechanism to drive forward regionally consistent autism services. I carefully considered the views of autistic adults, families and the wider autism community when developing this new legislation which I am confident will deliver better outcomes for everyone.”

Pam Cameron MLA, who sponsored the Bill

### **Welsh Code of Practice for the Delivery of Autism Services**

The Welsh Government's new Code of Practice on the Delivery of Autism Services came into force in September 2021, setting out the support and services that must be available to autistic people and their families in Wales.

The Code has the potential to strengthen the rights of autistic people, and to improve the services available to them. It is a big step forward in improving support and services in Wales and comes after years of campaigning from hundreds of our supporters.

### **Training professionals**

We trained 18,000 health, social care and education professionals in 2021-22, increasing their knowledge of autism.

This included delivering the Oliver McGowan Mandatory Training in Learning Disability and Autism to over 1,300 health and social care staff in England. Each session was led and/or co-facilitated by an autistic adult and aimed to ensure health and care staff understand autism and how to adapt their care and support for autistic people.

Feedback on the trial was really positive, particularly about the difference it's making to staff knowledge, skills and confidence. The final training package will be rolled out to all health and care staff across England.

Another highly impactful training programme was the Adult Autism Mental Health Inpatient Unit Train the Trainer Project. We were part of a project to help develop autism training for staff working in adult inpatient mental health units. This training, funded by Health Education England, was delivered by



South London and Maudsley NHS Foundation Trust, in partnership with our charity up until the end of March 2022.

It will ensure that if an autistic person is admitted to a mental health unit, they will be supported by someone who has received specialist autism training. This bespoke training was co-produced and delivered with autistic people and their families and carers. We led on recruiting, training and supporting autistic experts by experience to co-facilitate the train-the-trainer sessions.

### **30 years of our Autism Accreditation service**

Our charity's Autism Accreditation Programme is the UK's only autism-specific quality assurance programme for those providing services to autistic people. Achieving accreditation proves that an organisation is committed to understanding autism.

The scheme celebrated its 30<sup>th</sup> birthday in 2021-22, making it the longest running autism accreditation programme in the world. 100% of provisions surveyed in 2021-22 stated that Autism Accreditation had had a positive impact on the lives of autistic people they supported:

“Working towards the National Autistic Society’s Autism Specialist Accreditation has united us as a team in our focus and determination to bring about the very best possible outcomes for our children and young people.”

“We feel that the support given has given us an autism focused provision and helped develop teachers and support staff to further achieve our ambitions with learners with autism.”

In 2021, the Accreditation Team launched the Autism Inclusion Award for mainstream schools and other settings. This will encourage more mainstream providers to improve their inclusion practices for autistic children and adults.

### **Making jobcentres autism-friendly**

Our Autism Accreditation team was commissioned by the Department for Work and Pensions to develop a best practice framework for jobcentres to ensure their practices are inclusive to autistic people. The team worked with 15 jobcentres, helping staff to understand the expectations of the framework and to support the development of autism strategies. All participants told us their working practices towards autistic people improved and that feedback from autistic clients had been more positive. We have left the DWP with a proven framework for best practice to roll out further.

## **New guide for professionals delivering talking therapies**

Autism is not a mental health condition. But high numbers of autistic people struggle unnecessarily from poor mental health and autistic people have consistently named this as their top priority.

In 2021, we published a free good practice guide to help mental health professionals adapt talking therapies for autistic adults and children. The guide sets out how often simple adjustments and adaptations to talking therapies (which are used widely by the NHS to treat common mental health conditions) can make a huge difference to autistic people. The guide was informed by the views of mental health professionals, over 1,500 autistic people and almost 2,000 family members.

"Being autistic myself, I know how important it is to consider the environment, and to really evaluate if this works for a client before jumping right in."

"When I heard about the Good practice guide project, I thought, 'this is really timely'. For years, I have thought both good practice and interventions don't often work with autistic people. We are at the cusp of recognition, where we need to tailor our services to the person we are working with."

Abdullah Shahjan, a therapist who is autistic. We would like to thank the Pears Foundation for funding this guide and Mind, who produced it with us.

## **Influencing portrayals of autism in film**

We recognise that films and TV programmes have immense power to change public perceptions of autism. Our autistic reviewers help writers to steer clear of stereotypes about autism and ensure autistic characters are realistic.

We were proud to advise on the award-winning documentary *The reason I jump* about the lives of non-speaking autistic people. This included hosting a consultation group to help with the film's development, feeding back on the first cut and advising on the educational resources which go with the film.

## **Next year, we will:**

- define our vision of what a society that works for autistic people would look like, based on autistic people's views, and our role in creating it
- respond to the SEND Review consultation and guide autistic young people and their families to respond too
- launch a new public awareness campaign about autism, working closely with the Department of Health and Social Care, led by input from autistic people and their families
- re-launch our Autism Friendly Award for shops, cafes, airports and other businesses, giving advice and training on becoming autism friendly.

## Developing our organisation

### Safeguarding

Safeguarding is our top priority. In 2021-22, COVID-19 continued to affect staffing levels in our schools and adult services. This made safeguarding an even more important focus in ensuring the children and adults in our care continued to be supported and kept safe from harm.

A full safeguarding governance review was undertaken by internal auditors. This provided a clear focus for the year in improving our scrutiny and oversight processes. A detailed action plan was produced, including the need to strengthen the position of trustee oversight at Board level and to have a named trustee for safeguarding. As well as an organisational Safeguarding Lead, two new Safeguarding Advisor roles were agreed to further support adult services and schools respectively.

We have also built on our reporting data to better identify safeguarding themes and trends and ensure actions are followed through after incidents.

Staff in National Programmes were all trained to recognise whether someone contacting us had a safeguarding or welfare issue. A new protocol was introduced, ensuring that safeguarding and welfare issues were raised and actioned appropriately.

#### **Safeguarding training undertaken 1 April 2021 – 31 March 2022**

<b>Course</b>	<b>Nos</b>
Children eLearning	601 staff in schools
Adults eLearning	1,288 staff in adult services
Children and adults eLearning	972 Both courses completed by National programmes + corporate support teams

(Taken from the NAS Moodle platform, eLearning courses)

The Charity Commission met with trustees in October 2021 to discuss the development of safeguarding since a previous meeting with trustees in 2019.

Following this meeting, copies of minutes and reports were supplied to them, including the safeguarding audit. In response, the Charity Commission recommended:

- The trustees should continue to undertake any outstanding actions from the Safeguarding Action Plan, and the follow up review is welcomed.
- The trustees should continue to develop the role of the safeguarding board and work to embed the culture and importance of safeguarding in ways of working on the ground to ensure that all staff across the charity are aware of and understand their safeguarding duties and responsibilities.
- Trustees should continue to prioritise the appointment of safeguarding managers for both children and adult services and a trustee with safeguarding responsibilities. Efforts should be continued to promote a holistic and proactive response to safeguarding, informed and assisted by the process of digitising reporting which it is noted, is under way.

In response to the Charity Commission's findings, an action plan has been developed and this will be monitored with reports being submitted to relevant committees and the board.

## **Human Resources (HR)**

### **Wellbeing campaign**

As a charity, we are committed to supporting our employees' mental health. In 2022, we launched a Wellbeing campaign, offering Headspace - a mindfulness and meditation app, to all staff in the charity. Training was also provided to a cohort of staff to become mental health first aiders - the main point of contact for a colleague who is experiencing a mental health issue or emotional distress.

### **A new menopause policy and training**

The charity launched a menopause policy in March 2022 to raise awareness of the menopause and its impact in the workplace, and to encourage open conversations between managers and staff. In support of this, an all-staff webinar was delivered to the charity. The response to the policy and training was highly positive.

### **Gender pay gap**

Our charity's mean gender pay gap has increased slightly from 0.9% (for reporting year 20/21) to 2.8% (for 21/22). This equates to a difference of 0.33p an hour.

However, our median pay gap remains as 0%. This means that, taking the middle point between the lowest and highest rates of pay, women are paid the same per hour as men. Both results demonstrate that men and women are paid nearly equally across the charity, and we are committed to continuing to close the gap.

## **Fundraising**

World Autism Awareness Week 2021 raised over £370,000 – the most successful week we have ever had. While we couldn't come together due to the pandemic, our charity's intrepid supporters managed to find ways to celebrate the week. Our Super Seven challenge, promoted by ambassador Christine McGuinness, inspired a host of autistic people and their families to get creative with their fundraising. #AutismAwarenessWeek was even trending top three in the UK at one point.

## **Creation of autism insight panels**

In 2021, we introduced our autism insight panels to ensure that all our work is informed by the people we support. More than 1,000 people have signed up to help us understand more about the issues they are facing.

## **IT improvements**

In 2021, we upgraded our CRM (customer relationship management) database to a new system called NXT. NXT holds over 900,000 records of our supporters, professionals and people who come to us for advice and support.

The new system, plus the additional integrations it has with our email system and website, will allow more teams to be able to understand who engages with us and how, and for us to more easily tailor what we do for them.

## **Next year, we will:**

- implement a digital system that can record, monitor and report on safeguarding alerts
- introduce a new people strategy to improve employee experience
- improve the way in which we recruit and retain our people.

## **A big thank you to...**

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

Amazon Smile

The ARN Foundation

Axcis Education Recruitment

Axia ASD Ltd

Andrew Bagley  
The Baily Thomas Charitable Fund  
The Bank Workers Charity  
Barclays  
The Barrow Cadbury Trust  
The Basil Samuel Charitable Trust  
Beatrice Laing Trust  
Bloomfield Trust  
Buchanan Programme and Greg Forshaw  
Charlotte Warner and Bruno Paulson  
City Bridge Trust  
Clifford Chance  
Cullum Family Trust  
Dr Scholl Foundation  
The Entertainer  
The Esme Mitchell Trust  
Exchange Chambers  
The Foyle Foundation  
Frederick Jameson  
GiffGaff  
The Golding Family  
Harper Macleod  
HelmsBriscoe  
HiT Entertainment (Mattel Group) Thomas & Friends  
JP Morgan Chase  
KPMG Scotland  
Neal Marsden  
McClay Foundation  
Alan Nappin

National Lottery Community Fund (Awards for All Northern Ireland)

National Lottery Community Fund (Improving Lives)

National Lottery Community Fund (People and Communities)

Next Charitable Trust

The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed

Pears Foundation

Prospero World

Nicholas Quinn

The Screwfix Foundation

Softcat Plc

W & R Barnett

We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries. There were also a number of individual and corporate donors, who have made significant gifts towards our work but have chosen to remain anonymous. We would like to thank them for their support. We received a number of grants from statutory bodies including:

Cashback for Communities £195,269: Funding to deliver our Moving Forward employment programme for young autistic people in Scotland.

Department for Digital, Culture, Media and Sport £29,940: Funding from the Loneliness Engagement Fund to launch a loneliness campaign.

Department for Education £600,959: Funding towards the Autism Education Trust (AET). The National Autistic Society manages the AET on behalf of a coalition of autism partners.

Glasgow Communities Fund 2022-2023 £47,866: Funding to build capacity of communities in Glasgow to understand and support autistic individuals through the development of a volunteer-led branch and social group activities.

Greater Manchester Health and Social Care Partnership £24,000: Funding to provide additional services through our Greater Manchester Autism Consortium.

Department of Health and Social Care £91,700: Funding for the VCSE Health and Wellbeing Alliance.

NHS England £178,321.50: Funding to support our Autism Inpatient Mental Health Service.

NHS England £15,000: Funding to promote engagement with autistic people and their families about annual health checks.

NHS Trafford CCG £115,988: NHS Trafford CCG on behalf of Greater Manchester Health and Social Care authorities for the delivery of the Greater Manchester Autism Consortium service for 2022 -2023.

NHS Trafford CCG £45,000: Additional services, including parent seminars and training for 2022-2023.

Oldham Council on behalf of Greater Manchester Health and Social Care authorities £98,010: for the delivery of the Greater Manchester Autism Consortium service 2021 – 2022.

Scottish Government, Directorate for Mental Health £104,889: Providing a Post-Diagnosis Group for young people in Scotland, focusing on understanding autism, managing emotions and a range of skills.

Violence Reduction Unit and Greater Manchester Combined Authority £114,793.30: Funding to deliver training sessions to the parents of autistic children and to professionals in Manchester about how to support young autistic people to avoid criminal exploitation.

Welsh Government - Sustainable Social Services £54,418.83: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.

West Dunbartonshire Council £3,238.18: Funding to support the local face-to-face and online activities of our social group for autistic people based in Clydebank/West Dunbartonshire.



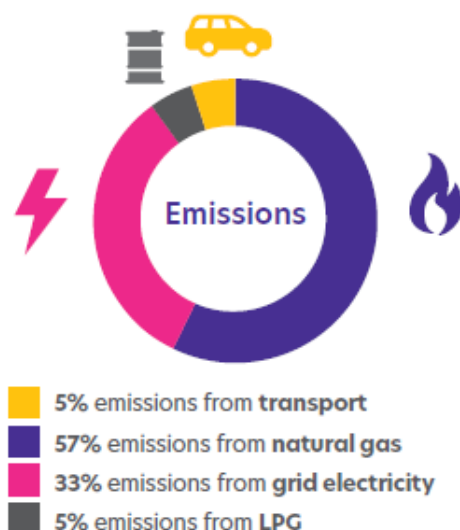
# Streamlined Energy and Carbon Reporting

## Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the legislative reporting requirement in the Directors' report. It mandates that all large companies must report on their operational energy consumption and associated emissions. This is the third year of reporting for the National Autistic Society. The high-level breakdown is:

	Gas	Electricity	Liquefied Petroleum Gas (LPG)	Transport	Total
kWh	7,313,190	3,354,876	NA	NA	10,668,066
Mileage	NA	NA	NA	561,049	561,049
Litres	NA	NA	72,868	NA	72,868
kgCO <sub>2</sub> e	1,344,676	775,446	113,337	128,592	2,362,051
tCO <sub>2</sub> e	1,345	775	113	129	2,362
%	57%	33%	5%	5%	100%

The National Autistic Society's total CO<sub>2</sub> emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 95% of the National Autistic Society's total CO<sub>2</sub> emissions with the remaining 5% emitted via the transportation of staff members alongside those associated with supported learning and living facilities.



This graph shows kgCO<sub>2</sub>e 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.

### kgCO<sub>2</sub>e emissions per month



This graph compares kWh consumption over the two most recent reporting years. The profile shows there was a higher demand in 2021.

### Annual comparison

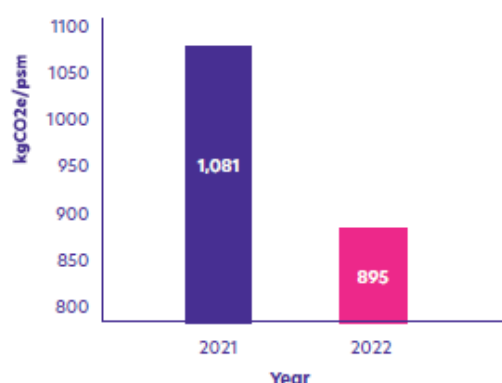


### Intensity metric

An intensity metric gives an indicator of carbon performance based on an operational figure of the number of staff members, with 2,640 members emitting on average 895 kgCO<sub>2</sub>e/per staff member (psm). In 2022, we managed to reduce the previous year's operational intensity by 186 kgCO<sub>2</sub>e/psm. This is due largely to reduced travel consumption, but also to the ongoing improvement of mechanical and electrical services across our sites.

Year	2021	2022
Number of staff	2,861	2,640
kgCO <sub>2</sub> e	3,093,824.295	2,362,051
kgCO <sub>2</sub> e/psm	1,081	895

### Operational intensity



## National Autistic Society initiatives

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

### LED lighting

Where possible and practical, contractors/staff have been asked to further replace older, inefficient lighting with LED alternatives when existing lamps reach the end of their life and as part of the normal maintenance management regime. This is an ongoing initiative.

### Carbon reduction initiatives

With continued exploration of the grants and loans available, we hope to fund future projects such as heat pumps and solar panels.

## Methodology

### Energy sources

Our charity measures Scope 1 and 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally. Scope 1: Fleet vehicles and gas burnt on site Scope 2: Electricity

### Calculations

The following calculations were used to convert energy to CO<sub>2</sub>.

	Litre	kWh	CO <sub>2</sub> e
Gas	NA	1	0.18387
Electricity	NA	1	0.23114
Petrol	1	9.1	2.16802
Diesel	1	10	2.54603

## **Annual Review Strategic Report**

### **Part 2: Financial Review**

#### **Overview**

Our in year financial performance reflects a tough year, coming out of the pandemic with ever increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. However, the in year results of NAS Group show a net incoming surplus of £0.8m. In 2020/21, the NAS Group generated a surplus of £1.9m after asset sales of £2.5m.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services.

Unrestricted reserves (excluding fixed assets) have increased from £12.3m to £13.1m this year. The unrestricted free reserves include long-term capital financing to acquire fixed assets. Our free reserves are £10.9m. The Trustees have chosen to designate funds of £2.2m to fund the ongoing development work of the Autism Education Trust (£1.2m) and to underwrite the contingent liability relating to debt in the Somerset pension scheme.

It is clear that the coronavirus pandemic continues to have an impact on the operations of the charity and our finances. This has primarily resulted in a shift to home working and a continuation of some digital delivery of previous face-to-face activities such as education and training, leading to a continued review of offices and downsizing where appropriate, as existing leases reach a conclusion.

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

#### **Financial Highlights**

##### **NAS Group**

Total income was £95.6m, an increase of £0.1m from last year. Expenditure has also increased by £1.3m to £94.8m, recognising in particular the challenge of recruiting and retaining staff and covering vacancies with agency spend.

- Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services, and this did increase slightly in year to 82.1% (2020/21: 81.9%) of our total income.

- Overall, voluntary income increased by £2.1m to £14.5m, primarily accounted for by an increase in donations and gifts from £5.3m to £7.1m. Excluding NAS Academies Trust, voluntary income increased by £1.9m to £12.5m in 2021/22 (£10.5m 2020/21).
- Expenditure on raising funds decreased by £0.1m to £1.4m (2020/21: £1.5m) and therefore the net contribution to voluntary income increased to £11.1m (2020/21 £9.0m).
- Income from donations and gifts increased by £1.8m to £7.1m (2020/21: £5.3m), whilst income from grants (excluding NAS Academies Trust) was £4.1m (2020/21: £4.1m) and legacy income also remained constant at £1.2m (2020/21: £1.2m).
- Unrestricted voluntary income rose by £1.1m to £8.8m (2020/21: £7.7m), and restricted income increased to £3.7m (2020/21: £2.9m).
- The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular fundraising events) recover to a degree, due to the impact of the pandemic and associated restrictions, but remained below pre pandemic levels.
- We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.
- We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.
- Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond.
- Cash increased to £21.0m (2020/21: £15.5m) with group debtors decreasing from £17.7m to £14.6m, whilst creditors (short and long term) increased by £0.7m to £20.0m, reflecting proactive financial management.
- Investment income was lower at £20k (2020/21: £40k) due to very low interest rates throughout the year.
- Expenditure on charitable activities increased to £94.8m (2020/21: £93.5m), within other charitable activities, mainly relating to our telephone advisory services

- Staff costs accounted for 72.4% of our overall costs, a slight increase from 72.1% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £770k (2020/21: £416k) in the year.
- Other designated funds are set at £2.2m (2020/21: £3.4m), which was deemed acceptable for the Autism Education Trust development and the debt liability in relation to the Somerset local government pension scheme.
- The value of our LGPS pension deficit decreased in year to £15.2m from £19.5m.

A number of efficiency programmes are planned to be completed over the next year to reduce costs across a number of areas of the charity. These programmes are designed not only to address the post pandemic impact but also to address the costs of our overarching business model through improved efficiencies.

### **NAS Services Ltd**

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

- Turnover decreased to £57.6m from £59.6m due primarily to a reduction in grants and fee income. We continue to work with funding authorities for an uplift to meet the increasing costs of providing services as well as working towards paying all employees the living wage.
- £51.8m (2020/21 £53.8m) was spent supporting autistic children and adults in our schools and services.

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

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

## **Autism UK Ltd**

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

- Turnover decreased from £143k to £139k mainly due to reduced sponsorship income as we run fewer events during the pandemic but offset in part against increased Cards income.
- Costs decreased to £83k (2020/21 £95k) due to a review of all expenditure following increases in the previous ye

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

## **NAS Academies Trust**

The NAS Academies Trust operates three free schools. It has two main sources of income – grants received from the Education and Skills Funding Agency and contracted fees from local authorities.

Total income for the year was £7.2m (2020/21: £6.3m);

- Grant income excluding capital received from the ESFA increased slightly from £1.8m to £2.0m primarily due to grow in pupil numbers in Vanguard as set out in its agreed growth plan.
- Likewise, contracted income increased £0.6m to £5.1m as the number of pupils grew.

Expenditure also increased from £6.3m to £7.7m in line with the growth in pupil numbers.

All income, expenditure, reserves and cash relating to NAS Academies Trust is restricted in its use to the Trust and cannot be used for any other purpose.

## **Fundraising Practices**

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use a number of different channels, including mail, email, telemarketing, payroll and social media.

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

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

No failures have been reported in respect to industry- recognised fundraising standards in 2021/22. Since its inception in 2017 up to 31/03/2022, the charity has received – and acted upon – 11 suppression requests from the Fundraising Preference Service, none of which were received in the year to 31 March 2022.

We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the course of the year, the charity received 115 complaints, of which 8 were related to fundraising practice or products. All of these complaints were fully investigated and resolved. We adhere to the Institute of Fundraising 'treating donors fairly' guidance and are also active participating members of the Institute of Fundraising compliance directorate and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and for refresher training includes information on protecting vulnerable people

### **Pay Policy**

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

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

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

All awards are recommended by the line manager and approved by a director.

For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Plans and Resources.

We are in the process of scaling and implementing a number of strategic changes to our pay and benefits strategies, and these include the following transformations:

July-Dec '22

- Create and implement a new career map that a) defines new job families b) introduces job levelling and c) provides structure on future development and succession planning
- Update all relevant job descriptions across the NAS
- Standardise and reduce the number of job titles
- Introduce a portfolio of soft benefits to enhance the employee experience
- Introduce additional benefits to make rapid impact on labour turnover and the complex challenges this causes
- Organise salary and benefits benchmarking for all roles in comparison to 'market average' in the not-for-profit and Charity sector
- Introduce revised pay bands with progression points to discriminate against average performance, under performance, and top performance
- Shape and agree a new pay and compensation strategy that a) addresses anomalies against market average b) illustrates pay modelling across a number of socio-economic challenges with a focus on local issues c) creates a new annual review pay policy in line with budget boundaries

2023

- Explore options in global grading and job differentiation
- Develop financial mapping and ROI in compensation investment
- Introduce wider portfolio of employee benefits to address the cost of living crisis and our pay gaps
- Develop and track labour turnover and retention metrics by location with incentive plans in place (financial and non-financial) to achieve significant reductions
- Introduce relevant KPIs to all line managers/leaders across the NAS and link to non-discretionary bonuses based on transformation outcomes
- Build new reporting metrics across our pay and benefits landscape and share knowledge with key leaders in the NAS.



## Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk. The Senior Management Team is charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) faced by the charity. A standing board committee, the Audit and Risk Committee, examines and monitors the effectiveness of risk analysis and risk management. This committee involves Trustees, the Chief Executive and other senior managers, including the Internal Audit Manager.

In addition, the other main committees – Plans and Resources, Services Quality and Development, Education Quality and Development and Brand and Commercial Development – are charged with monitoring and reviewing the risks associated with their areas of responsibility.

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

The Board of Trustees as a body has undertaken an annual review of the risk register and is able to confirm that the major risks to which the charity is exposed continue to be properly identified, reviewed and evaluated, and that appropriate systems are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- Financial: Pressure continues on both contracted and voluntary income streams. Attention is currently being paid to the impact of inflation (wage, general and utility costs in particular) and the Board, supported by its sub-committees, continuously monitors in year business performance and the medium and longer-term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.
- Operational: ensure the provision of high levels of safeguarding for the vulnerable young people and adults we work with. Our Services Quality and Development and Education Quality and Development Committees, in conjunction with the main Board, will continue to review and verify safe practice.

An action plan has been produced with timeframes for completion that is monitored through the Independent Safeguarding Board and the Assurance and Risk Committee, with monthly meetings to ensure actions are on track.

The availability of trained staff to cover our services and schools has become increasingly difficult following the pandemic. The recruitment of a Safeguarding Lead and 2 new Advisor roles has now taken place and all three staff are in place strengthening our approach to safeguarding.

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

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must analyse the impact of the increase in the national living wage. The Trustees are working with the Executive on a new long term vision supported by a new strategy to ensure the Charity continues to evolve to meet the needs of autistic people and to secure the financial viability of our Charity.

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

## **Reserves Policy**

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

We have reduced the level of designations to £2.2m, focusing on funding the continued future of the Autism Education Trust and underwriting a contingent liability relating to a local government pension scheme deficit whilst the Trustees develop our new strategy. Note 18 to the accounts provides more details on our designated funds.

The general reserves figure of £10.9m is regarded as being the charity's level of free reserves. In calculating the balance, the figure does not include any fixed assets or designated funds held. As explained further below, the balance also does not include the charity's LGPS pension liability as determined under FRS102 on the grounds that the liability, which is assessed annually by the actuary, is not in total immediately repayable with plans for meeting the deficit over a long period of time in place.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it undertakes a strategic review of its operations. In year, however Trustees approved the release of designated funds as we work through the development and implementation of our new strategy. This will allow for investment in the cost of change resulting from the strategic review and to be sufficient to cover any short term risk of income shortfall or unplanned increase in expenditure.

<b>Reserves held @ 31 March</b>	<b>2022 £000</b>	<b>2021 £000</b>	<b>2020 £000</b>
Free Reserves	10,862	8,921	6,018
General Funds – designated	2,230	3,391	2,305
Restricted Reserves	2,795	2,456	2,407
Designated Funds – Fixed Assets	20,950	20,939	23,366
NAS Academies Trust reserves	19,793	19,748	19,631
<b>Total reserves excluding pensions reserves</b>	<b>56,630</b>	<b>55,455</b>	<b>53,727</b>
Pension	(15,218)	(19,350)	(14,515)
<b>Total reserves</b>	<b>41,412</b>	<b>36,105</b>	<b>39,212</b>

The Trustees have also included within the charity's designated reserves a local authority pension scheme reserve of £1m. Note 18 to the accounts details the amount of the fund and Note 24 provides additional information.

## Going Concern

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

The Board of Trustees has reviewed budgets and forecasts to March 2024 which consider the National Autistic Society's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and environmental factors such as the increase in staffing costs and the level of inflation. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash, coupled with strong cost control are sufficient to ensure the National Autistic Society has the resources to continue operating as a going

concern. In our highest risk area, the delivery of our Adult Social Care operations, a service by service turnaround plan addressing those services with reduced financial viability has been approved and is monitored regularly by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

### **Pensions and FRS 102**

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

We include within our accounts the actuarial valuation of our three Local Government Pension Schemes. This year, our liability has decreased by £4.3m to £15.2m, following an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

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

Whilst there is volatility in the overall liability, the National Autistic Society does have certainty over the cash flows surrounding the pension schemes and these are factored into our budgets and forecasts. We are exploring alternative arrangements and consulting staff surrounding the long-term funding of the schemes. As a result, the Brent scheme was closed to new entrants as at 31<sup>st</sup> March 2022, subject to completion of the Debt Deferral Agreement which will allow NAS to manage the crystallisation of the debt in a proactive manner going forward.

Note 24 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

The table below shows the impact on our reserves.

<b>Summary of the effects of changes in the pension funds on reserves</b>	<b>2022 £m</b>	<b>2021 £m</b>	<b>2020 £m</b>	<b>2019 £m</b>	<b>2018 £m</b>
Restricted Reserves excluding NAS Academies Trust	2.8	2.5	2.4	2.6	2.6
Restricted Funds NAS Academies Trust	19.8	19.9	19.6	13.7	10.2
Unrestricted reserves before Pensions Fund deficit	34.0	33.2	31.7	36.0	36.6
FRS 102 opening deficit on pension funds	(19.5)	(14.5)	(17.4)	(16.0)	(16.7)
Change in FRS 102 Pensions deficit in year	4.3	(5.0)	2.9	(1.4)	0.7
Reported total reserves as per Balance Sheet	41.4	36.1	39.2	34.9	33.4

## **Investment Policy**

### **Investment return and adequacy against policy**

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

As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short term deposit accounts or three or six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2021/22.

Due to interest rates being consistently at low levels throughout the year and considering the cautious approach adopted by the Trustees, the investment return generated during the year was in line with expectations.

As at 31 March 2022, the Society had £5m invested in a fixed rate deposit and a further £10m held in interest bearing current accounts.

## **Structure, governance and management – Our constitutional structure**

### **Our Constitutional structure**

The National Autistic Society (NAS) first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 1205298. The National Autistic Society operates under our Articles of Association as adopted by the Board on 21 November 2015.

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

We are a membership organisation, with 20,871 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2022, there were 117 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which three are currently active: NAS Services Limited through which we provide child and adult services, Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events, and NAS Academies Trust through which we provide our free schools. The latter is a majority owned subsidiary while the others are wholly owned.

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

### **Charitable objects and public benefit**

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

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

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

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

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

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

### **Consulting with members**

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

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

### **The Board of Trustees**

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

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

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

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

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

The Board of Trustees also appoints the Chief Executive, who is accountable to the Trustees for the day-to-day management of the charity, and for

implementing strategic policy approved by the Trustees. The Chief Executive is salaried and is not a Trustee. No Trustee has any financial interest in the charity or in its subsidiary companies. No Trustee receives any remuneration for his or her services as a Trustee, but may be reimbursed for reasonable and necessary expenses.

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

### **Trustee induction and training**

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

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

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

### **Decision-making**

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



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

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

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

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

- **Impact on employees**

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below.

We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum. A member of the Board of Trustees acts as a link between the national staff forum and the Board.

We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and yammer.

- **The people we support**

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual

needs. Our schools have parent and staff representatives on their Local Governing Bodies to understand students' experiences and work together to develop our schools and are developing student councils to ensure pupils' views are more strongly represented. Subject to COVID restrictions, Trustees from our Education Quality and Development Committee regularly visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. While COVID has restricted service visits, in normal times Trustees from our Services Quality and Development Committee regularly visit social care services to talk to people we support and take suggestions for future improvements.

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

- **Our suppliers**

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

- **Community and environment**

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

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

## **The Charity Code of Governance**

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

A detailed review of the Charity Code of Governance has been recently carried out and the Board continues to assess its structures, responsibilities and processes against those set out in the Code. Whilst Trustees are satisfied that the charity's governance is substantially aligned with the provisions of the Code, a review of the number and make-up of sub committees is planned for 2022/23.

## **Management of the charity**

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

## **Diversity**

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

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

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

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

### **Honorary offices**

The National Autistic Society benefits from a Royal Patron, a President and a number of Vice Presidents. Vice Presidents are people who have served and continue to serve the charity voluntarily in a range of important ways.

Our Patron, HRH The Countess of Wessex, has fulfilled that role for over 18 years and continues to provide sterling support to the National Autistic Society. To mark World Autism Acceptance Week 2022, she sent a personal message to our supporters, which we posted on our social media channels. She said it was fantastic to see the brilliant young people, adults and organisations who had spent the week celebrating what makes them different and promoting a better understanding of autism. She also thanked everyone who had shared their stories and experiences.

Jane Asher's ongoing support as our President – a role she's held for a landmark 25 years now – continues to be invaluable to the charity. Jane has made so many contributions to many areas of our work, including shortlisting designs for our Christmas card artwork competition and sourcing new supporters in a variety of areas.

### **Key volunteers, staff and advisers**

**Patron:** Her Royal Highness The Countess of Wessex

**President:** Jane Asher

**Chief Executive:**

Caroline Stevens

**Vice Presidents**

Elizabeth, Baroness Astor of Haver

Dr Gillian Baird OBE

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

### **Trustees**

Dr Carol Homden CBE, Chair of Trustees (resigned 27 November 2021)  
Dr Steve Ladyman, Chair of Trustees (appointed 27 November 2021)  
Judy Berkowicz  
Edward Caddle  
Dr Sophie Castell  
Felicity Chadwick-Histed  
Olga Clayton (appointed 27 November 2021)  
George Davidson (appointed 27 November 2021)  
Stephen Davies (resigned 15 October 2021)  
Roberta Doyle (resigned 15 July 2021)  
Amanda Forshaw (resigned 24 March 2022)  
Helen Howard (resigned 19 April 2022)  
Professor Sylvia Johnson  
Elisa Menardo  
Sheila Norris (appointed 27 November 2021)  
Stewart Rapley

David Reeves

Helen Roberts

Mike Stanton

**Executive Leadership Team**

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources (Interim)

Lesley Andrews, Assurance & Compliance

Stephen Rose, Adult Services (Interim)

Kelly Evans, Finance

Peter Watt, National Programmes

Nicola Crossley, Education

Nick Slowe, IT & Business Change

**Banker**

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

**Auditor**

Crowe U.K. LLP, 55 Ludgate Hill, London EC4M 7JW

**Solicitors**

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

Hempsons LLP, 100 Wood Street, London EC2V 7AN

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

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

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

**Company Secretary**

Bruce Thompson

## **Statement of Trustee Responsibilities**

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

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

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Statement of Recommended Practice Accounting and Reporting by Charities (SORP)
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue to operate.

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

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

- so far as each Trustee is aware, there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware
- each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This Directors Report, prepared under the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, was approved by the Board of Trustees of the National Autistic Society on 20 January 2023, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

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

**Dr Steve Ladyman**  
**Chair of the Board of Trustees**



## **Independent Auditors Report**

### **Opinion**

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2022 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

### **Other information**

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed**

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

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

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

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

### **Responsibilities of Trustees**

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

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

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

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

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

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of

management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

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

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Tina Allison**

**Senior Statutory Auditor. For and on behalf  
of Crowe UK LLP Statutory Auditor, London**

30 January 2023

**Consolidated statement of financial activities  
(incorporating income and expenditure account)**

**Year ended 31 March 2022**

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2022 £'000	2022 £'000	2022 £'000	2022 £'000	2021 £'000
<b>Income &amp; Endowments from</b>						
Income from Charitable activities						
Transforming Lives						
Education		23,083	1	5,096	28,180	28,407
Social and independent living support		47,379	-	-	47,379	48,068
Other Charitable Activities		4,199	-	-	4,199	2,815
Changing Attitudes						
Other Charitable Activities		230	-	-	230	306
Donations and legacies	3	8,814	3,659	2,045	14,518	12,391
Other trading activities	4	165	-	-	165	159
Investment income		17	-	3	20	40
Other Income	5	911	-	31	942	3,271
<b>Total income</b>		<b>84,798</b>	<b>3,660</b>	<b>7,175</b>	<b>95,633</b>	<b>95,457</b>
<b>Expenditure on</b>						
Raising funds		1,377	-	-	1,377	1,467
Expenditure on Charitable activities						
Transforming Lives						
Education		22,011	35	7,730	29,776	30,238
Social and independent living support		51,824	447	-	52,271	52,411
Other Charitable Activities		8,013	2,792	-	10,805	8,253
Changing Attitudes						
Other Charitable Activities		559	47	-	606	1,162
<b>Total expenditure</b>	6	<b>83,784</b>	<b>3,321</b>	<b>7,730</b>	<b>94,835</b>	<b>93,531</b>
<b>Net income</b>	7	<b>1,014</b>	<b>339</b>	<b>(555)</b>	<b>798</b>	<b>1,926</b>
Transfers between funds	16-18	-	-	-	-	-
Actuarial gains/(losses) on defined benefit schemes	24	3,948	-	561	4,509	(5,034)
<b>Net movement in funds</b>		<b>4,962</b>	<b>339</b>	<b>6</b>	<b>5,307</b>	<b>(3,108)</b>
<b>Reconciliation of funds</b>						
Funds brought forward	16-18	16,066	2,456	17,583	36,105	39,213
<b>Fund balances carried forward</b>	16-18	<b>21,028</b>	<b>2,795</b>	<b>17,589</b>	<b>41,412</b>	<b>36,105</b>

The net income for the financial year dealt within the financial statements of the Parent Company was £1.3m, before actuarial gains of £3.9m on defined benefit pension schemes (2020-21: net income £1.9m)

The notes on pages 55 -74 form part of these financial statements.

	Notes	Group 2022	2021	Charity 2022	2021
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	8	25,826	26,074	25,826	26,074
Tangible assets - NAS AT	8	15,300	15,803	-	-
		<b>41,126</b>	<b>41,877</b>	<b>25,826</b>	<b>26,074</b>
<b>Current assets</b>					
Stocks		43	36	31	36
Debtors	11	14,594	17,763	9,684	11,455
Cash deposits		14,662	11,104	14,662	11,104
Cash at bank and in hand		1,411	1,493	1,411	1,495
Cash at bank and in hand - NAS AT		4,979	2,881	-	-
		<b>35,689</b>	<b>33,277</b>	<b>25,788</b>	<b>24,090</b>
<b>Creditors: amounts falling due within one year</b>	12	15,116	14,883	9,708	9,747
<b>Net current assets</b>		<b>20,573</b>	<b>18,394</b>	<b>16,080</b>	<b>14,343</b>
<b>Total assets less current liabilities</b>		<b>61,699</b>	<b>60,271</b>	<b>41,906</b>	<b>40,417</b>
<b>Creditors: amounts falling due after more than one year</b>	14-15	4,451	4,710	4,451	4,710
<b>Provision for Dilapidations</b>	14	618	-	618	-
<b>Net assets excluding pension liabilities</b>		<b>56,630</b>	<b>55,561</b>	<b>36,837</b>	<b>35,707</b>
<b>Defined benefit pension scheme liabilities - NAS</b>	24	(13,014)	(17,185)	(13,014)	(17,185)
<b>Defined benefit pension scheme liabilities - NAS AT</b>	24	(2,204)	(2,271)	-	-
<b>Net assets including pension liabilities</b>		<b>41,412</b>	<b>36,105</b>	<b>23,823</b>	<b>18,522</b>
<b>Funds</b>					
Restricted funds	16	2,795	2,456	2,795	2,456
<b>NAS Academies Trust</b>	17				
Restricted Fixed Assets Funds		15,300	15,803	-	-
Restricted Funds		4,493	4,051	-	-
Pension reserve - NAS AT		(2,204)	(2,271)	-	-
		17,589	17,583	-	-
Unrestricted funds:	18				
Designated funds - fixed assets		20,950	20,939	20,950	20,939
Designated funds - other		2,230	3,391	2,230	3,391
General fund		10,862	8,921	10,862	8,921
<b>Unrestricted funds excluding pension liabilities</b>		<b>34,042</b>	<b>33,251</b>	<b>34,042</b>	<b>33,251</b>
Pension reserve	18	(13,014)	(17,185)	(13,014)	(17,185)
<b>Unrestricted funds including pension liabilities</b>		<b>21,028</b>	<b>16,066</b>	<b>21,028</b>	<b>16,066</b>
<b>Total funds</b>	19	<b>41,412</b>	<b>36,105</b>	<b>23,823</b>	<b>18,522</b>

The notes on pages 55-74 form part of these financial statements.

Approved by the Trustees and authorised for issue on 20 January 2023 and signed on their behalf



Dr Stephen Ladyman  
Chair of the Board of Trustees

**Consolidated cash flow statement**  
**Year ended 31 March 2022**

	Notes	2022 £'000	2021 £'000
Net cash provided by / (used in) operating activities	1	6,782	(375)
Net Cash (used in) / provided by investing activities	2	(783)	3,455
Net cash (used) in financing activities	3	(425)	(425)
<b>Increase in cash in the year</b>		<b>5,574</b>	<b>2,655</b>
Net cash resources at 1 April		15,478	12,823
Net cash resources at 31 March		21,052	15,478
<b>Increase in cash in the year</b>		<b>5,574</b>	<b>2,655</b>

1. Reconciliation of net incoming resources to net cash inflow from operating activities	2022 £'000	2021 £'000
Net income for the reporting period	798	1,926
Interest from investments	(20)	(40)
Interest payable on loan	165	-
Depreciation charges (includes other adjustment)	1,522	1,817
Profit on sale of fixed assets	-	(2,450)
(Increase)/Decrease in stock	(7)	18
Decrease/(Increase) in debtors (excl interest receivable)	3,074	(6,011)
Increase in creditors	913	4,544
Pension service cost / (credit)	337	(179)
<b>Net cash provided by / (used in) operating activities</b>	<b>6,782</b>	<b>(375)</b>

2. Cash flows from investing activities	2022 £'000	2021 £'000
Opening debtor balance	(33)	(60)
Interest income on cash deposits	20	40
Closing debtor	-	33
<i>Net cash provided from investing activities</i>	<i>(13)</i>	<i>13</i>
Purchases of property, plant and equipment	(770)	(416)
Proceeds from sale of fixed assets	-	3,858
<i>Net cash (used in) / provided by acquiring assets</i>	<i>(770)</i>	<i>3,442</i>
<b>Net Cash used in by investing activities</b>	<b>(783)</b>	<b>3,455</b>

3. Cash flows from financing activities	2022 £'000	2021 £'000
Repayment of NAS Enterprise Campus loan and interest	(425)	(425)
<b>Net cash (used in) financing activities</b>	<b>(425)</b>	<b>(425)</b>

4. Analysis of cash and cash equivalents	2022 £'000	2021 £'000
Cash in hand	16,027	14,453
Notice deposit (more than 3 months)	5,025	1,025
<b>Total cash &amp; cash equivalents</b>	<b>21,052</b>	<b>15,478</b>

5. Analysis of changes in net debt	At 1st April 2021 £'000	Cashflow £'000	At 31st March 2022 £'000
<b>Cash</b>			
Cash at bank and in hand	15,478	5,574	21,052
Bank and other loans	(5,135)	259	(4,876)
	<b>10,343</b>	<b>5,833</b>	<b>16,176</b>

## Notes forming part of the financial statements

### 1. Company Information

The company is a company limited by guarantee registered in England and registered as a charity in England and Wales and Scotland. The address of the registered office is 393 City Road, London EC1V 1NG.

### 2. Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 effective from 1 January 2019, the *Charities Act 2011*, the Academies Accounts Direction issued by the EFA, the *Companies Act 2006* and applicable accounting standards.

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

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

The Board of Trustees has reviewed budgets and forecasts to March 2024 which consider the National Autistic Society's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and environmental factors such as the increase in staffing costs and the level of inflation. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure NAS has the resources to continue operating as a going concern. In our highest risk area, the delivery of our Adult Social Care operations, a service by service turnaround plan addressing those services with reduced financial viability has been approved and is monitored regularly by the Board. Additionally, as part of the forecasting exercise the board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

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

NAS meets the definition of a public benefit entity under FRS 102.

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

### Basis of consolidation

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. See Note 9 and 10 for further details.

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

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



## **Income**

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

The following accounting policies are applied to specific income streams:

### **Donations and legacies**

#### **Voluntary contributions**

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

#### **Legacies**

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

#### **Donated services or facilities**

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

### **Grants receivable**

#### **Grants receivable for revenue expenditure**

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

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

Grants without preconditions are recognised immediately in the SOFA.

#### **Grants receivable for capital expenditure**

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

### **Contract income**

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

## **Expenditure**

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

All expenditure are inclusive of irrecoverable VAT.

### **Costs of raising funds**

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

### **Charitable activities**

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

### **Termination benefits**

Termination benefits are those that arise as a result of either the charity's decision to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy during an organisational restructure. These are recognised as an expense and charged to the SOFA when the charity is demonstrably committed to terminating the employment of an employee or group of employees before the normal retirement date; or to providing termination benefits as a result of an offer made in order to encourage voluntary redundancy. Termination benefits that arise as part of a settlement agreement are recognised once the period of consultation between the employee and their representative is completed and terms are agreed.

### **Governance**

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

The charity maintains various types of funds as follows:

#### **Restricted funds**

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

#### **Unrestricted funds**

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

#### **Designated funds**

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

### **Transfers between funds**

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

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

### **Tangible fixed assets**

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

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

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

freehold buildings and long leasehold properties	- 2%
short leasehold properties	- over the term of the lease
major refurbishment	- 20%
motor vehicles	- 25%
fixtures and office equipment	- 33%

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

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

### **Irrecoverable VAT**

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

## **Financial instruments**

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

## **Critical accounting judgements and key sources of estimation uncertainty**

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

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

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

Residuary legacies – The charity recognises residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

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

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £618k.

## **Pension contributions**

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

### **Defined contribution pension scheme**

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

### **Defined benefit pension schemes**

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

### **Teachers pension scheme**

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

## **Related parties**

In accordance with the provisions of FRS102, the charity discloses in the notes to the accounts material transactions with related parties. See Notes 10 & 23 for further details.

## **Operating leases**

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

### 3. Donations and legacies

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Donations and gifts	5,469	1,633	24	7,126	5,281
Legacies	1,236	1	-	1,237	1,164
Grants - Revenue	2,109	2,010	2,007	6,126	5,882
Grants - Capital	-	15	14	29	63
<b>Total</b>	<b>8,814</b>	<b>3,659</b>	<b>2,045</b>	<b>14,518</b>	<b>12,390</b>

During 2021-22, funds received from the ESFA including capital was £14k (2020-21: £62.6k). No other form of assistance was received from ESFA.

During the 2020-21 financial year, the NAS received furlough income of £1.473m from Government (HMRC). No furlough was received in 2021-22.

As per our policy, all notified legacies were considered in respect of whether they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt. We conclude that none could be brought into income and no further disclosure could be made due to insufficient information to estimate the value of legacies notified but not recognised.

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

During the 2021-22, the NAS also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

### 4. Other trading activities

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
<b>Income</b>					
Sponsorships	15	-	-	15	55
Christmas cards	125	-	-	125	88
Other	25	-	-	25	16
<b>Total</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>159</b>
<b>Expenditure</b>					
Christmas cards	62	-	-	62	85
<b>Total</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>85</b>

### 5. Other income

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NAS AT Restricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
<b>Income</b>					
Surplus on sale of assets	-	-	-	-	2,456
Other	911	-	31	942	815
<b>Total</b>	<b>911</b>	<b>-</b>	<b>31</b>	<b>942</b>	<b>3,271</b>

## 6. Analysis of expenditure

	Direct Costs 2022 £'000	Support Costs 2022 £'000	Total Costs 2022 £'000	Total Costs 2021 £'000
Cost of raising funds	1,190	187	1,377	1,467
<b>Charitable expenditure</b>				
Transforming Lives				
Education	27,189	2,587	29,776	30,238
Social and independent living support	46,270	6,001	52,271	52,411
Other Charitable Activities	9,738	1,067	10,805	8,253
Changing Attitudes				
Other Charitable Activities	553	53	606	1,162
<b>Total expenditure</b>	<b>84,940</b>	<b>9,895</b>	<b>94,835</b>	<b>93,531</b>

### Support costs are made up of:

	Cost of raising funds £'000	Education £'000	Social & Independent Living Support £'000	Transforming Lives Other Charitable Activities £'000	Changing Attitudes- Other Charitable Activities £'000	Total £'000
Human resources	9	278	685	70	6	1,048
Information technology	31	916	2,243	231	20	3,441
Finance & business services	120	835	1,730	591	13	3,289
Chief executive, governance & quality assurance	14	343	834	97	8	1,296
Marketing & customer relations management	13	215	509	78	6	821
<b>Total</b>	<b>187</b>	<b>2,587</b>	<b>6,001</b>	<b>1,067</b>	<b>53</b>	<b>9,895</b>

Governance cost included in support costs was £313k (2020/21: £294k)

### Basis of allocation

Support costs are allocated as follows:

Human resources and payroll is allocated on head count

Offices services is allocated on head count

Information technology is partly allocated on head count

All other support costs are allocated as a percentage of expenditure

### Governance cost analysis

	Unrestricted Funds 2022 £'000	Restricted Funds 2022 £'000	NASAT Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Company secretary	102	-	-	102	87
Internal audit	88	-	-	88	78
Meeting expenses	8	-	-	8	12
External audit	73	-	21	94	102
Other Expenses	-	-	19	19	14
Trustees expenses	2	-	-	2	1
<b>Total</b>	<b>273</b>	<b>-</b>	<b>40</b>	<b>313</b>	<b>294</b>

## 7. Net income / (expenditure)

	Group		Charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
<b>Net income / (expenditure) for the year are stated after charging:</b>				
<b>Auditor's remuneration:</b>				
Statutory audits	78	76	53	50
Fees for additional audit work	-	10	-	-
Statutory audits - NASAT (included above)	19	17	-	-
Other services:				
Taxation, Advisory & Pension Audit	11	14	8	11
<b>Depreciation (including other adjustment):</b>				
Tangible fixed assets	1,522	1,810	1,067	1,250
<b>Profit/loss on disposal of fixed assets</b>				
Profit/(Loss on disposal)	-	2,450	-	2,450
<b>Operating lease rentals:</b>				
Rent payable on properties	2,860	2,601	2,860	2,601
Hire of equipment	68	89	68	89
Hire of vehicles	657	704	642	692

## 8. Tangible fixed assets applied for charity use - Group & Entity

	Land and buildings	Long leasehold properties	Short leasehold properties	Major refurbishment	Motor vehicles	Fixtures and office equipment	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>								
<b>As at 1 April 2021</b>	34,680	1,601	16,986	3,400	171	4,242	9	61,089
Additions	240	-	-	8	-	2	520	770
Transfers for year	-	-	-	9	-	-	(9)	-
Other adjustments	(591)	-	-	-	-	-	-	(591)
<b>As at 31 March 2022</b>	<b>34,329</b>	<b>1,601</b>	<b>16,986</b>	<b>3,417</b>	<b>171</b>	<b>4,244</b>	<b>520</b>	<b>61,268</b>
<b>Accumulated depreciation</b>								
<b>As at 1 April 2021</b>	8,112	400	4,297	2,520	130	3,753	-	19,212
Charge for year	560	32	429	295	17	297	-	1,630
Other adjustments	(700)	-	-	-	-	-	-	(700)
<b>As at 31 March 2022</b>	<b>7,972</b>	<b>432</b>	<b>4,726</b>	<b>2,815</b>	<b>147</b>	<b>4,050</b>	<b>-</b>	<b>20,142</b>
<b>Net book value</b>								
<b>As at 1 April 2021</b>	<b>26,568</b>	<b>1,201</b>	<b>12,689</b>	<b>881</b>	<b>40</b>	<b>490</b>	<b>9</b>	<b>41,877</b>
<b>As at 31 March 2022</b>	<b>26,357</b>	<b>1,169</b>	<b>12,260</b>	<b>602</b>	<b>24</b>	<b>194</b>	<b>520</b>	<b>41,126</b>
Included in above								
<b>NBV of NAS AT assets</b>								
<b>As at 1 April 2021</b>	3,469	11,624	-	469	9	223	9	15,803
Additions in the year	-	-	-	8	-	2	50	60
Transfers for year	-	-	-	9	-	-	(9)	-
Depreciation charged in the year	(67)	(245)	-	(121)	(3)	(127)	-	(563)
<b>As at 31 March 2022</b>	<b>3,402</b>	<b>11,379</b>	<b>-</b>	<b>365</b>	<b>6</b>	<b>98</b>	<b>50</b>	<b>15,300</b>

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

## 9. Investments in subsidiaries

	2022	2021
	£	£
<b>NAS Services Ltd.</b>		
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
<b>Autism UK Ltd.</b>		
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
<b>Other subsidiaries</b>		
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
	<b>113</b>	<b>113</b>

All the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent as shown in Note 1.

The Society is exempt from filing with the registrar individual accounts by virtue of s448A of Companies Act 2006.

## 10. Results of trading companies and parent charity

	The National Autistic Society 2022 £'000	The National Autistic Society 2021 £'000	NAS Academies Trust 2022 £'000	NAS Academies Trust 2021 £'000	NAS Services Ltd 2022 £'000	NAS Services Ltd 2021 £'000	Autism UK Ltd 2022 £'000	Autism UK Ltd 2021 £'000
Turnover	30,760	29,439	7,175	6,298	57,559	59,577	139	143
Gift aid income from subsidiaries	5,810	5,864	-	-	-	-	-	-
Operating charges	(35,225)	(33,410)	(7,730)	(6,270)	(51,805)	(53,756)	(76)	(95)
<b>(Loss)/Surplus</b>	<b>1,345</b>	<b>1,893</b>	<b>(555)</b>	<b>28</b>	<b>5,754</b>	<b>5,821</b>	<b>63</b>	<b>48</b>
Administration and other costs	-	-	-	-	-	-	(7)	(5)
<b>Surplus/(Deficit) before actuarial (Losses)/Gains</b>	<b>1,345</b>	<b>1,893</b>	<b>(555)</b>	<b>28</b>	<b>5,754</b>	<b>5,821</b>	<b>56</b>	<b>43</b>
Actuarial (losses) on defined benefit pension schemes	3,948	(3,878)	561	(1,156)	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(5,754)	(5,821)	(56)	(43)
<b>Retained (deficit) / surplus for the year</b>	<b>5,293</b>	<b>(1,985)</b>	<b>6</b>	<b>(1,128)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The net current assets and share capital and reserves for both NAS Services Limited company registered in England and Wales (No 2757062) and Autism UK Limited company registered in England and Wales (No 3133559) as 31 March 2021 was £2, representing the share capital in each company (2021: £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent as shown in Note 1.

The net assets for the NAS Academies Trust as at 31 March 2022 were £17,589K (2021: £17,583K).

The NAS Academies Trust is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No.07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets are not wholly owned by the NAS, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School opened January 2015 and the third, The Vanguard School opened in January 2020.

All companies have an accounting year end of 31 March with the exception of the NAS Academies Trust which has a year end of 31 August as directed by the Education & Skills Funding Agency. The trustees consider this to be appropriate.

### Transaction with subsidiaries

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

	2022	2021
NAS Services Ltd	5,754	5,821
Autism UK Ltd	56	43

The charity exercises control over the assets of the NAS Academies Trust and provides support through services to enable the Trust to carry out its charitable purpose. During the year the Trust purchased £229K (2021: £293K) in finance, payroll & HR support, IT Support, project management and marketing services from the charity.

Amounts charged from NAS to NAS Services during the year were £51.8m (2021: £53.8m)

Amounts charged from NAS to Autism UK during the year were £7k (2021: £5k)

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

	£'000
NAS Services Ltd	3,366
Autism UK Ltd	2
<b>Total</b>	<b>3,368</b>

There were no other related party transactions.



## 11. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Trade debtors	11,498	15,745	3,513	3,718
Other debtors	606	376	605	376
Amounts due from group undertakings	-	-	3,368	5,796
Prepayments and accrued income	2,490	1,642	2,198	1,565
<b>Total</b>	<b>14,594</b>	<b>17,763</b>	<b>9,684</b>	<b>11,455</b>

## 12. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Loans repayable	425	425	425	425
Trade creditors	4,270	6,133	2,267	2,968
Taxation and social security	1,540	1,594	1,759	2,045
Accruals & Provisions	3,592	2,945	3,263	2,668
Fees invoiced in advance and deferred income	5,289	3,786	1,994	1,641
<b>Total</b>	<b>15,116</b>	<b>14,883</b>	<b>9,708</b>	<b>9,747</b>

## 13. Deferred Income

Deferred income relates to advance booking on conferences, employment, diagnostic and early bird training and income received in advance for a deferred project.

	Group	Charity
	2022	2022
	£'000	£'000
Balance as at 1 April 2021	889	862
Amounts released in year	(889)	(862)
Amounts deferred in year	744	744
<b>Balance as at 31 March 2022</b>	<b>744</b>	<b>744</b>

#### 14. Creditors: amounts falling due after more than one year

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
NAS Enterprise Campus loan (Note a)	4,451	4,710	4,451	4,710
<b>Total</b>	<b>4,451</b>	<b>4,710</b>	<b>4,451</b>	<b>4,710</b>

#### Note a

In July 2017 the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6M plus £0.12M irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6M repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan was originally secured on the City Road Offices, but from June 22 Trustees elected to secure the loan against the Enterprise Campus. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and severable.

#### Dilapidations Provision - Group and Charity

	£'000
At 1 April 2021	300
Amounts provided for in the year	363
Amounts released in the year	(45)
<b>At 31 March 2022</b>	<b>618</b>

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

#### 15. Loans

The loans shown in Note 12 and 14 are repayable as follows:

	Group		Charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two and five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	3,177	3,436	3,177	3,436
<b>Total</b>	<b>4,876</b>	<b>5,135</b>	<b>4,876</b>	<b>5,135</b>

The above balances include interest payable at the fixed rate of 3.26% on the loan.

## 16. Movement on restricted funds

	Balance 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2022 £'000
Transforming Lives					
Education	486	13	(35)	-	464
Social and independent living support	73	352	(447)	-	(22)
Other Charitable Activities	1,809	3,218	(2,792)	-	2,235
Changing Attitudes					
Other Charitable Activities	88	77	(47)	-	118
<b>Total</b>	<b>2,456</b>	<b>3,660</b>	<b>(3,321)</b>	<b>-</b>	<b>2,795</b>

### Purpose of funds

Each restricted fund above represents a pool of individual funds held for specific purposes thus:

Transforming Lives	
Education	This fund is held for the purpose of advancing Education and includes pupil premiums fund; funds held for purchase of specialist equipment and furniture, and general funds raised by the school for specific projects.
Social and independent living support	Fund held for programmes such as provision of advice and information to families who receive a clinical diagnosis of Autism spectrum disorder for their child; for holiday provision for children with autism. Smaller funds are held to fund specialist equipment and activities
Other Charitable Activities	Fund held to carry out national programmes such as branch activities, casework services offering practical advice and emotional support for autistic people, families, carers who are in or about to enter mental health inpatient care; undertaking capacity building activity for those working with children and young people with autism; and development and delivery of Autism Train the Trainer Training for Adult Mental Health Inpatient Settings.
Changing Attitudes	
Other Charitable Activities	This fund is held for campaigns and work we do with policymakers to achieve long-term changes so that society works better for autistic people.

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2022.

### 2020-21 Comparatives

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance 31 March 2021 £'000
Transforming Lives					
Education	479	36	(29)	-	486
Social and independent living support	253	324	(504)	-	73
Other Charitable Activities	1,587	2,081	(1,859)	-	1,809
Changing Attitudes					
Other Charitable Activities	88	413	(413)	-	88
<b>Total</b>	<b>2,407</b>	<b>2,854</b>	<b>(2,805)</b>	<b>-</b>	<b>2,456</b>

## 17. NAS Academies Trust

	Balance 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2022 £'000
Restricted Fixed Assets Funds	15,803	14	563	46	-	15,300
Restricted Revenue Grants	4,051	7,161	6,673	(46)	-	4,493
Pension Reserve	(2,271)	-	494	-	561	(2,204)
<b>Total</b>	<b>17,583</b>	<b>7,175</b>	<b>7,730</b>	<b>-</b>	<b>561</b>	<b>17,589</b>

### 2020-21 Comparatives

	Balance 1 April 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial Losses £'000	Balance 31 March 2021 £'000
Restricted Fixed Assets Funds	16,050	63	(560)	250	-	15,803
Restricted Revenue Grants	3,581	6,235	(5,516)	(250)	-	4,050
Pension Reserve	(921)	-	(194)	-	(1,156)	(2,271)
<b>Total</b>	<b>18,710</b>	<b>6,298</b>	<b>(6,270)</b>	<b>-</b>	<b>(1,156)</b>	<b>17,583</b>

## 18. Movement on unrestricted funds

	Balance 1 April 2021	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2022
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	8,921	84,798	(83,048)	(710)	(260)	-	1,161	10,862
Designated funds:								
Fixed assets	20,939	-	(959)	710	260	-	-	20,950
Property related growth and developments in Schools and Adult Services	1,099	-	-	-	-	-	(1,099)	-
Autism Education Trust	993	-	-	-	-	-	237	1,230
Technology	284	-	-	-	-	-	(284)	-
IT and Digital Strategy	-	-	-	-	-	-	-	-
Supporting Beneficiaries	15	-	-	-	-	-	(15)	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
<b>Total Designated Funds exc Fixed Assets</b>	<b>3,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,161)</b>	<b>2,230</b>
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
<b>Total unrestricted funds excluding pension reserve</b>	<b>33,251</b>	<b>84,798</b>	<b>(84,007)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,042</b>
Pension reserve	(17,185)	-	223	-	-	3,948	-	(13,014)
<b>Total unrestricted funds</b>	<b>16,066</b>	<b>84,798</b>	<b>(83,784)</b>	<b>-</b>	<b>-</b>	<b>3,948</b>	<b>-</b>	<b>21,028</b>

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

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

### Purpose of designated funds:

Fixed Assets	To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.
Property related growth and developments in Schools and Adult Services	To fund plans for refurbishments to existing facilities in the next 12-18 months and underwrite the initial costs of small property based growth and development projects.
Technology investment	Invest in smart technology to improve quality of life in adult social care & capital replacement programme to support the move to more hybrid working.
Autism Education Trust	To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.
IT and digital strategy	To support the development and roll out of the IT and digital aspects of the digital transformation programme.
Supporting Beneficiaries	To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.
LGPS reserve	To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS
Pension Reserve	Represents the theoretical deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See Note 24 for further details.

### Designated funds no longer required

Digital Transformation Programme	To fund the design and implementation of a new digital care management system, back office systems and invest in our digital services.
Donor Acquisition	To fund further investment in the donor acquisition programme to generate future additional unrestricted income .

### 2020-21 Comparatives

	Balance 1 April 2020	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2021
	£'000	£'000	£'000	£'000		£'000	£'000	£'000
General fund	6,019	86,305	(81,513)	(104)	(255)	-	(1,531)	8,921
Designated funds:								
Fixed assets	23,365	-	(2,785)	104	255	-	-	20,939
Property related growth and developments in Schools and Adult Services	100	-	(100)	-	-	-	1,099	1,099
Autism Education Trust	845	-	-	-	-	-	148	993
Technology	-	-	-	-	-	-	284	284
IT and Digital Strategy	133	-	(133)	-	-	-	-	-
Supporting Beneficiaries	227	-	(212)	-	-	-	-	15
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
<b>Total Designated Funds exc Fixed Assets</b>	<b>2,305</b>	<b>-</b>	<b>(445)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,531</b>	<b>3,391</b>
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
<b>Total unrestricted funds excluding pension reserve</b>	<b>31,689</b>	<b>86,305</b>	<b>(84,743)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,251</b>
Pension reserve	(13,594)	-	287	-	-	(3,878)	-	(17,185)
<b>Total unrestricted funds</b>	<b>18,095</b>	<b>86,305</b>	<b>(84,456)</b>	<b>-</b>	<b>-</b>	<b>(3,878)</b>	<b>-</b>	<b>16,066</b>

## 19. Analysis of assets and liabilities between funds

	Unrestricted	Restricted	NAS AT Restricted	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2022
	£'000	£'000	£'000	£'000
Fixed assets	25,826	-	15,300	41,126
Net current assets	12,667	2,795	4,493	19,955
Creditors: amounts falling due after more than one year	(4,451)	-	-	(4,451)
Defined benefit pension scheme liabilities	(13,014)	-	(2,204)	(15,218)
Net assets including pension liabilities	<b>21,028</b>	<b>2,795</b>	<b>17,589</b>	<b>41,412</b>

## 2020-21 Comparatives

	Unrestricted	Restricted	NAS AT Restricted	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2021
	£'000	£'000	£'000	£'000
Fixed assets	26,074	-	15,803	41,877
Net current assets	11,887	2,456	4,051	18,394
Creditors: amounts falling due after more than one year	(4,710)	-	-	(4,710)
Defined benefit pension scheme liabilities	(17,185)	-	(2,271)	(19,456)
Net assets including pension liabilities	<b>16,066</b>	<b>2,456</b>	<b>17,583</b>	<b>36,105</b>

## 20. Operating lease commitments

Minimum lease payments in respect of operating leases were:

	Property		Other Leases	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Not later than one year	2,444	2,528	446	770
Later than one year and not later than five years	11,322	7,841	348	729
Later than five years	831	5,362	-	-
	<b>14,597</b>	<b>15,731</b>	<b>794</b>	<b>1,499</b>

Under the Academies Trust we have a 125-year lease with Cheshire East Borough Council for Church Lawton School with an annual lease cost of one peppercorn if demanded.

In 2021-22 payments on operating leases was £3,395K (2020-21: £3,395K)

### Commitments as Lessor

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

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

	2022	2021
	£'000	£'000
Within one year	902	0
Between one and five years	4,790	0
In five years or more	15,680	0
	<b>21,372</b>	<b>0</b>

## 21. Capital commitments

There are no capital commitments as at the end of 2021-22 (2020-21: £Nil)

## 22. Taxation

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

## 23. Information regarding employees and Trustees

		Restated
Average number of employed, bank and agency staff calculated on a full time equivalents (FTE) during the year:	2022	2021
	FTE	FTE
Footing the Bill	16	21
Transforming Lives		
Education	716	724
Social and independent living support	1,587	1,716
Other Charitable Activities	132	155
Changing Attitudes		
Other Charitable Activities	18	13
Behind the scenes	111	123
<b>Total</b>	<b>2,580</b>	<b>2,752</b>

The average number of employed staff in the year was 2,527 (2021: **2,706**). The FTE calculation for 2021 has been restated following an agreed change in methodology.

Staff costs comprise:	2022	2021
	£'000	£'000
Gross Wages & Salaries	53,674	55,482
Agency Staff	6,999	5,370
Social Security Costs	4,294	4,505
Pension Costs	3,658	3,856
<b>Total</b>	<b>68,625</b>	<b>69,213</b>

During the year, £87k (2021: £267k) was paid out in redundancy and £317k (2021: £241k) in ex-gratia agreements to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance

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

Salary range	2022	2021
	Number	Number
£60,001 - £70,000	15	6
£70,001 - £80,000	4	8
£80,001 - £90,000	5	3
£90,001 - £100,000	2	7
£100,001 - £110,000	5	3
£110,001 - £120,000	1	1
£130,001 - £140,000	1	1
<b>Total</b>	<b>33</b>	<b>29</b>

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

	2022	2021
	Number	Number
<b>Defined contribution schemes:</b>		
- NAS Stakeholder Scheme	17	16
<b>Defined benefit schemes:</b>		
- Brent Pension Scheme	1	1
- Berkshire Pension Scheme	1	1
- Teachers Pension Scheme	14	11
<b>Total</b>	<b>33</b>	<b>29</b>
	<b>£'000</b>	<b>£'000</b>
<b>NAS contribution was:</b>		
Defined contribution schemes	68	82
Defined benefit schemes	310	263
<b>Total</b>	<b>378</b>	<b>345</b>

Further details of all NAS pension schemes are shown in Note 24.

The senior management team is made up of 11 directors (2021: 10) led by the Chief Executive Officer. The employment benefit of the team was £1,015K (2021: £1,078K).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2021: none).

8 trustees and national forum members were reimbursed expenses during the year totalling £2,192. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £11K (2021: £30K) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

There were no related party transactions in the year other than the inter-company transaction disclosed in Note 10.

## 24. Pension commitments

The NAS operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

### Defined benefit schemes

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

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

**Teachers Pension Scheme.** Teaching staff employed by the NAS are eligible for membership of the Teachers Pension Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Teachers Pension Agency, an executive agency of the Department for Education and Skills. Pension costs are assessed in accordance with the advice of the Government actuary. The NAS has 62 active members (2020-21: 62 active members). NASAT has 35 active members (2020-21: 33 active members).

Every five years the Government Actuary conducts an actuarial review of the scheme, using normal actuarial principles. The cost of pension increases is excluded from the valuation and consequently neither teachers nor employers contribute to this added value, which is met directly by the Exchequer. NAS Employer's contributions in the year totalled £713,465 (2020-21: £700,379). NASAT employer contribution totalled £317,239 (2020-21: £315,054)

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

### Brent Scheme

#### Contributions

The employer's regular contributions to the Brent Scheme for the accounting period to 31 March 2022 were estimated to be £910,000. Estimated contributions for 31 March 2023 are £3,044,000.

#### Assumptions

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

Principal financial assumptions	Brent Scheme	
	2022	2021
	%p.a	%p.a
Rate of general increase in salaries	3.5	3.15
Rate of increase to pensions in payment (CPI)	3.2	2.85
Discount rate	2.7	2

#### Principal demographic assumptions:

	31 March 2022	31 March 2021	31 March 2022	31 March 2021
	Males	Males	Females	Females
Future lifetime from age 65 (currently aged 65)	22.1	22.3	24.5	24.7
Future lifetime from age 65 (currently aged 45)	23.2	23.5	26	26.2

#### Reconciliation funded status to balance sheet

Value as at:	Brent Scheme	
	31 March 2022	31 March 2021
	£'000	£'000
Notional value of assets	21,516	19,637
Present value of liabilities	33,227	35,143
<b>Net pension (liabilities)</b>	<b>(11,711)</b>	<b>(15,506)</b>

#### Analysis of income and expenditure

Period ending	31 March 2022	31 March 2021
	£'000	£'000
Current service cost	419	357
Past service cost	(101)	22
Interest cost	700	638
Expected return on assets	(395)	(367)
<b>Expense recognised on SOFA</b>	<b>623</b>	<b>650</b>

#### Changes to the present value of liabilities during the accounting period

<b>Opening present value of liabilities</b>	<b>35,143</b>	<b>27,897</b>
Current service cost	419	357
Interest cost	700	638
Contribution by participants	70	63
Actuarial (losses)/gains on liabilities	(2,273)	6,884
Estimated benefits paid out	(731)	(718)
Past service cost	(101)	22
<b>Closing present value of liabilities</b>	<b>33,227</b>	<b>35,143</b>

<b>Opening fair value of assets</b>	<b>19,637</b>	<b>15,806</b>
Expected return on assets	395	367
Actuarial gains on assets	1,235	3,134
Contribution by employers	910	985
Contribution by participants	70	63
Net benefits paid out	(731)	(718)
<b>Closing fair value of assets</b>	<b>21,516</b>	<b>19,637</b>

<b>Actual return on assets</b>		
Expected return on assets	395	367
Actuarial gains on assets	1,235	3,134
<b>Actual return on assets</b>	<b>1,630</b>	<b>3,501</b>

#### Analysis of amounts recognised in STRGL\*

Total actuarial gains/(losses)	3,508	(3,750)
Total gains/(losses) in STRGL	3,508	(3,750)

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

#### History of asset values, present value of liabilities and deficit

<b>Brent Scheme:</b>	<b>31 March 2022</b>	<b>31 March 2021</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	<b>31 March 2018</b>
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	21,516	19,637	15,806	15,977	14,767
Present value of liabilities	33,227	35,143	27,897	31,234	28,665
<b>Deficit</b>	<b>(11,711)</b>	<b>(15,506)</b>	<b>(12,091)</b>	<b>(15,257)</b>	<b>(13,898)</b>

#### History of experience gains and losses

	<b>31 March 2022</b>	<b>31 March 2021</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	<b>31 March 2018</b>
Experience gains/(losses) on assets	1,235	3,134	(496)	663	(118)
Experience gains/(losses) on liabilities	(2,273)	6,884	(3,523)	2,140	(508)

#### Berkshire Scheme

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The pension charge for the year for the LGPS was £261,316 (2020-21: £241,378). The agreed contribution rates for future years are 21.6% for employers and a range of 5.5% to 12.5% for employees depending on salary.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

#### Contributions

The employer's regular contributions to the Berkshire Scheme for the accounting period to 31 March 2022 were estimated to be £254,000. Estimated contributions for 31 March 2023 are £273,000.

#### Principal financial assumptions

	<b>31/03/2022</b>	<b>31/03/2021</b>
	<b>%p.a</b>	<b>%p.a</b>
Rate of general increase in salaries	4.05	3.80
Rate of increase to pensions in payment (CPI)	3.05	2.80
Discount rate	2.55	2.05



## Principal demographic assumptions:

Future lifetime from age 65 (currently aged 65)

	31-Mar-22	31-Mar-22	31-Mar-21	31-Mar-21
	Males	Females	Males	Females
Retiring today	21.3	24.0	21.2	23.9
Retiring in 20 Years	22.6	25.4	22.5	25.4

## Expected return on assets

### Reconciliation funded status to balance sheet

Value as at:

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Notional value of assets	1862	1310	864	743
Present value of liabilities	4066	3581	1785	1287
<b>Net pension (liabilities)</b>	<b>(2,204)</b>	<b>(2,271)</b>	<b>(921)</b>	<b>(544)</b>

### Analysis of income and expenditure

Period ending

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Service cost	690	422	427	329
Net interest on the defined liability (asset)	44	19	11	8
Administration expenses	1	1	-	-
<b>Expense recognised on SOFA</b>	<b>735</b>	<b>442</b>	<b>438</b>	<b>337</b>

### Changes to the present value of liabilities during the accounting period

<b>Opening present value of liabilities</b>	<b>3581</b>	<b>1785</b>
Current service cost	690	422
Interest cost	74	43
Change in financial assumptions	(388)	1,312
Change in demographic assumptions	-	(22)
Estimated benefits paid net of transfers in	(15)	(7)
Experience (gain)/losses on defined benefit obligation	13	(28)
Contributions by scheme payments	111	76
<b>Closing present value of liabilities</b>	<b>4066</b>	<b>3581</b>

### Changes to the fair value of assets during the accounting period

<b>Opening fair value of assets</b>	<b>1310</b>	<b>864</b>
Interest on assets	30	24
Return on assets less interest	173	106
Administration expenses	(1)	(1)
Contribution by employers	254	248
Contribution by participants	111	76
Estimated benefits paid plus unfunded net of transfers	(15)	(7)
<b>Closing fair value of assets</b>	<b>1862</b>	<b>1310</b>

### Actual return on assets

Interest on assets	30	24
Return on assets less interest	173	106
<b>Actual return on assets</b>	<b>203</b>	<b>130</b>

### Analysis of amounts recognised in STRGL\*

Total actuarial gains / (losses)	548	(1,156)
Total losses in STRGL	548	(1,156)

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

### History of asset values, present value of liabilities and deficit

	31-Mar-22	31-Mar-21	31-Mar-20	31-Mar-19
	£'000	£'000	£'000	£'000
Fair value of assets	1,862	1,310	864	743
Present value of liabilities	4,066	3,581	1,785	1,287
<b>Deficit</b>	<b>(2,204)</b>	<b>(2,271)</b>	<b>(921)</b>	<b>(544)</b>

## Somerset Scheme

### Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2022 were estimated to be £45,000. Estimated contributions for 31 March 2023 are £45,000.

### Principal financial assumptions

	2022 %p.a	2021 %p.a
Rate of general increase in salaries	4.35	3.90
Rate of increase to pensions in payment (CPI)	3.35	2.90
Discount rate	2.60	1.95

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

### Principal demographic assumptions:

	31 March 2022 Males	31 March 2022 Females	31 March 2021 Males	31 March 2021 Females
Retiring today	23.1	24.7	23.1	24.6
Retiring in 20 Years	24.4	26.1	24.4	26.0

### Reconciliation funded status to balance sheet

Value as at:	31 March 2022 £'000	31 March 2021 £'000
Notional value of assets	4,163	4,007
Present value of liabilities	5,466	5,686
<b>Net pension (liabilities)</b>	<b>(1,303)</b>	<b>(1,679)</b>

### Analysis of income and expenditure

Period ending	31 March 2022 £'000	31 March 2022 £'000
Service cost	67	59
Net Interest on the defined liability (asset/)	32	35
Administration expenses	2	2
<b>Expense recognised on SOFA</b>	<b>101</b>	<b>96</b>

### Changes to the present value of liabilities during the accounting period

<b>Opening present value of liabilities</b>	<b>5,686</b>	<b>4,697</b>
Current service cost	67	59
Interest cost	109	109
Contribution by participants	8	9
Change in financial assumptions	(202)	1,046
Change in demographic assumptions	-	(46)
Experience loss/(gain) on defined benefit obligation	8	(56)
Net benefits paid out	(210)	(132)
<b>Closing present value of liabilities</b>	<b>5,466</b>	<b>5,686</b>

### Changes to the fair value of assets during the accounting period

<b>Opening fair value of assets</b>	<b>4,007</b>	<b>3,194</b>
Expected return on assets	315	890
Administration expenses	(2)	(2)
Contribution by employers	45	48
Contribution by participants	8	9
Net benefits paid out	(210)	(132)
<b>Closing fair value of assets</b>	<b>4,163</b>	<b>4,007</b>

### Actual return on assets

Expected return on assets	315	890
<b>Actual return on assets</b>	<b>315</b>	<b>890</b>

**Analysis of amounts recognised in STRGL\***

Net assets (defined liability)	432	(128)
Total losses in STRGL	432	(128)

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

**History of asset values, present value of liabilities and deficit**

	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2018
	£'000	£'000	£'000	£'000	£'000
Fair value of assets	4,163	4,007	3,194	3,553	3,433
Present value of liabilities	5,466	5,686	4,697	5,141	5,106
<b>Deficit</b>	<b>(1,303)</b>	<b>(1,679)</b>	<b>(1,503)</b>	<b>(1,588)</b>	<b>(1,673)</b>

**Defined contribution scheme**

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1390 active members in auto-enrolment and 427 active members in our enhanced scheme. The assets of the scheme are held separately from those of the NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,432k.

**Additional information - LGPS Pension schemes**

The Trustees have considered the current net pension liability in both the Somerset and Brent pension schemes. There is only a small active membership in the Somerset LGPS and, given the recent performance of the scheme, they have decided to set aside funds in recognition of the Section 75 debt should the NAS cease to be an active member of the scheme due to the retirement or departure of its remaining active members. In the 2011/12 accounts sum of £1.0m was set aside (see note 18).

**25. Post Balance Sheet Event**

On 19th December, after months of discussion between the NAS Trustees, NAS AT Trustees and members and the DfE, it was agreed to appoint three new members to the NASAT Board, with the existing members who had previously represented the NAS stood down. From this date, NASAT will no longer be considered a subsidiary of the Charity and will continue as separate organisation outside of the NAS group. All assets, liabilities and activities relating to NASAT are currently recognised as a separate restricted funds within the group financial statements and once arrangements are finalised these will no longer be controlled by NAS. At 31 March 2022, a summary of income, expenditure, assets and liabilities relating to NASAT can be found in note 10. There are no expected additional liabilities arising as a result of this decision.

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

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

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

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

Find out more at:  
**[www.autism.org.uk](http://www.autism.org.uk)**