

Company registration number SC230855 (Scotland)

Charity registration number SC021439 (Scotland)

**LOTHIAN AUTISTIC SOCIETY**  
**T/A BRANCH OUT TOGETHER**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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# **LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

## **Objectives and activities**

### **Our Objectives**

To provide services, information and practical support to:

- Individuals on the autistic spectrum residing in the Lothians, their families and carers
- Provide information and training for those involved in their care,
- Support others living with, or supporting those with disabilities and who are in need as resources permit

### **Our aims**

We aspire to be the 'go to' organisation for people in the Lothians who want practical help, training, services and support around autism. To achieve this we will:

- Have accreditations, awards and recognition for what we do and how we work
- Hold specialist knowledge and understanding about autism
- Work with other organisations to bring the best possible support to our members

### **Ensuring our work delivers our aims**

We have a three year business plan and this is reviewed each year to ensure that we remain focused on our stated purposes.

### **To fulfil our charitable purpose we:**

- Develop and deliver quality services for individuals with autism
- Provide flexible models of support and information to individuals and families across Lothians

### **To ensure our work has a positive impact we:**

- Ensure our outcomes meet local and national government priorities and relevant legislation
- Promote and nurture our staff and volunteers
- Base our work on solid evidence and planning
- Organise ourselves to deliver effectively against our objectives

## **Values**

Lothian Autistic Society is committed to upholding the following values:

- Member-led - Members are at the heart of our organisation. This means we will listen and respond to our members in both what we provide and how.
- People centred - We are people and family centred. This means that we acknowledge the uniqueness of every person and family and will treat them accordingly.
- Knowledgeable - We understand the complexities of autism and the challenges faced by families and individuals
- Outcome focussed - as individuals and as a team, we are focussed on making positive differences for our members, both directly and through our influence.

# **LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025**

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## **Annual Report from the Board of Directors 2024 to 2025**

We are pleased to present this report on behalf of the charity, covering activities between September 2024 and August 2025. It's been a busy year, with a new Saturday group in East Lothian, new holiday provision in Midlothian plus extra holiday activities in Edinburgh. This is reflected in the substantial increase in income for the year. These activities, at evenings, weekends and during school holidays, have continued to offer children and young people opportunities to have fun, expand horizons and make friends in safe, supported settings where they feel included and comfortable. Families have had valuable respite, freeing time for them to pursue their own interests and spend time with their other children.

### **Achievements and performance**

#### **Our services for children and young people**

We have delivered a strong core programme of activities across Edinburgh and West Lothian, have restarted the Saturday service in East Lothian and successfully piloted a holiday programme in Midlothian. Our programmes encompass:

- Holiday Activity Programmes (Edinburgh, West Lothian and Midlothian)
- Saturday Adventure Teams (Edinburgh, West Lothian and East Lothian)
- Basecamp (Edinburgh and East Lothian)
- Basecamp2 (Edinburgh)
- Branch Out

More than 400 children and young people enjoyed over 1850 hours of activities made up of more than 370 sessions during school breaks, at weekends and in the evening.

**Holiday Activity Programmes** in Edinburgh and West Lothian are delivered as part of multi-year contracts with their respective local authorities.

The Edinburgh programmes are delivered across each of the school breaks (October, February, Easter and summer). Activity programmes are delivered four days each week over 10 weeks (40 days) with up to 45 children and young people attending each day. The council sought additional provision during the summer and we ran a 6-week version of the "Make Tracks", activity programme, a community-based programme of activities for 12 to 14 teenagers. Half of this was based at Broomlee Outdoor Education Centre and gave participants the opportunity to explore outdoor pursuits, based on the programme for Branch Out, with the other three weeks exploring opportunities in Edinburgh (including a week of activities around the Edinburgh Festival Fringe). More than 250 families were supported during these school breaks.

In West Lothian there were programmes during the Easter and Summer breaks, with 9 days of activities at Easter and 25 during the summer. Up to 14 children and young people attended each day, with 40 attendees over Easter and 84 during the summer.

We were asked by Midlothian Council to pilot a Holiday Activity Programme during the Easter and Summer school holidays. This was delivered from Bright Sparks Nursery for four days each week over two weeks at Easter and four weeks during the summer. There was provision for 30 children and young people each day, more than 60 families used the service over the year. Feedback from families was overwhelmingly positive and we are hopeful that this pilot will translate into a more permanent arrangement in the coming years.

**LOTHIAN AUTISTIC SOCIETY  
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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Saturday Adventure Teams**

The long-standing services in Edinburgh and West Lothian continue to deliver fortnightly programmes of activities and outings where children and young people get opportunities to have fun, make friends and expand their horizons while their families get valuable time to themselves or to spend with their other children. In West Lothian this is delivered through a 3-year contract which ends in 2027. The Edinburgh service is funded through Self Directed Support payments to families, with the local authority providing direct referrals. After a slow start last year this is now operating at full capacity.

We were successful with our application to the Better Breaks round for 2024 – 2025 for support for a Saturday Adventure Team in East Lothian, which started in April at Pennypit. The grant funds 9 spaces, with further spaces funded through SDS payments through the local authority.

**Basecamp** is a programme of activities for children of primary school age (5 to 13) that helps develop the basic skills that help them function effectively in group settings. Groups meet one evening weekly, with two groups running consecutively. The Edinburgh service is funded through a three-year award from the Big Lottery Community Fund which comes to an end this year. We are seeking funding to continue this work.

The East Lothian service is supported by BBC Children in Need for three years and started in April 2024. Twenty-six children benefited from 8 sessions up until the end of the school year.

**Basecamp2** supports young people to meet personal objectives through a structured programme while they make friends and expand their social horizons. We have two services in Edinburgh. A service for young women is part-funded (50%) through a grant from the City of Edinburgh Council, with the balance of funding from a range of smaller trusts and foundations. Fifteen young women (13-17) met once a week for three hours on 31 occasions. For many this is their only social activity, where they can meet and make friends with their peers.

We have a three-year award from The Big Lottery Community Fund through their Young Start programme that has allowed us to re-establish a mixed group this year. This started in October 2025.

**Branch Out** is our programme for young people approaching school leaving age. Twelve young people undertook a variety of outdoor activities, delivered in partnership with Scottish Outdoor Education Centres, over 18 day-long sessions that developed resilience and team working to support them in their transition from school. A highlight of the programme is two overnight stays at the centre in West Linton which is for many of the young people their first night away from parents or carers (and the first break from caring for the latter). This year was the second of three year's funding from a combination of grants from Gannochy Trust, Agnes Hunter Trust and R S MacDonald Charitable Trust.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Parents and Carers and Families**

We'd like to thank all the parents and carers who got involved with our services over the past year. We greatly appreciate the feedback you have given, which makes the efforts of our staff and volunteers worthwhile. We take pride in the fact that you entrust your children to our care and know how much that can mean to you.

The following extract from one parent whose daughter has attended Basecamp2 says it all and gives us real meaning to what we do:

*R enjoys attending and benefits in many ways. Basecamp 2 enables and promotes friendships, connections with peers, great opportunities and increases life skills.*

*Out-with the Basecamp 2 setting, friendships are tricky and difficult to navigate and sustain. There is a default for my child to withdraw and become socially avoidant. However, in Basecamp 2's safe, supported and nurturing environment with a good ratio of staff to young people support, guidance and good role modelling is always on hand by Emma and her team.*

*R is exceptionally vulnerable, not just due to her very complex and spikey profile but also due to her developmental trauma. She struggles with transitions and separating from me in many situations. However, she tells me she feels safe, included and belonging at Basecamp 2.*

*Additional safety is also felt by R and myself as her health care plans are followed exceptionally well. An example of this is of the managing her anaphylaxis allergy. This helps her not just feel safe but also to feel included.*

*I would highly recommend Basecamp 2 to families like mine, whose child cannot access mainstream groups due to their disabilities. There is a great need and there always will be!*

**Staff**

As ever, we have been lucky to sustain our activities through dedicated and enthusiastic teams of sessional workers. They bring a vast range of knowledge, skills, and life experiences to their roles to enrich the lives of the children and young people attending our programmes.

They are supported by our core staff, whose enthusiasm and dedication ensures that we use our funding effectively, that families get the support they need and that sessional staff are enabled to fulfil their roles.

A big thank you to each and every one of them.

**LOTHIAN AUTISTIC SOCIETY  
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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Funders**

We are proud to be supported by a wide range of funders and are grateful for all the support they give. Without them none of our activities could happen.

Over the past year we have received support from:

Agnes Hunter Charitable Trust, Alchemy Foundation, Barbara Ward Children's, Foundation, Barrack Charitable Trust, Basil Death Trust for Drama, Bayne's Charitable Trust, BBC Children in Need, Big Lottery Community Fund, Carmela & Ronnie Pignatelli Foundation, City of Edinburgh Council, Co-op Community Local Fund, Cordis Charitable Trust, Cruden Foundation, Dr Elizabeth Calder Memorial Trust, DR Fine, Edinburgh Airport Community Fund, Enzo Londei, Fringe Support, Gannochy Trust, HDH Wills, Himat Tanna Charitable Trust, Hufstetler Foundation, Hugh Fraser Foundation, Inchrye Trust, J S Innes Charitable Trust, J Smart and Co, James T Howar Charitable Trust, JK Young Endowment Fund, Mid-Lothian Council, Mugdock Children's Trust, Nancy Roberts Charitable Trust, Neighbourly, Penpont Charitable Trust, Pettigrew Charitable Trust, Red House Home Trust, Robert Haldane Smith Charitable Foundation, Rotary Club of Edinburgh Jubilee Charity Fund, RS Brownless Charitable Trust, RS MacDonald Trust, Serendipity Foundation, Shared Care Scotland, Sir Bernard & Lady Schreier Foundation, Stafford Trust, The Appletree Trust, The Archer Trust, The Crerar Trust, The David Family Foundation, The Gosling Foundation, The Harapan Trust, The Iron Bridge Trust, The Jones Family Charitable Trust, The Maple Trust, The Mickel Fund, The Morrison Foundation, The Nancie Massey Trust, The Pear Tree Fund for Music, The Ponton House Trust, The Renaissance Charitable Trust, The Russell Trust, The Schuh Trust, The Sweetpea Charity, The Truemark Trust, The Vardy Foundation, The Ward Family Charitable Trust, The White Top Foundation, W O Street Charitable Foundation, WA Cargill Fund, Walter Scott Giving Group, WCH Trust, West Lothian Council, West Lothian Education Fund, Whirlwind Charitable Trust, Witherby Publishing Group.

**Looking Forward**

Much of our current programme is supported by funding arrangements that continue for at least another year, which puts the charity on a sound financial base. Much of this funding is in the form of contracts with The City of Edinburgh Council and West Lothian Council or through purchasing arrangements with them. We remain committed to delivering services for those families that are not directly supported by their local social work team and will continue to seek funding to make sure that we are able to do this.

We are optimistic that the pilot Holiday Activity Programme in Midlothian will continue, although it is likely that this will require us to go through a competitive tender at some stage.

The Saturday Adventure Team in East Lothian is another welcome addition to our programme, and we will explore options for further funding for this.

# LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

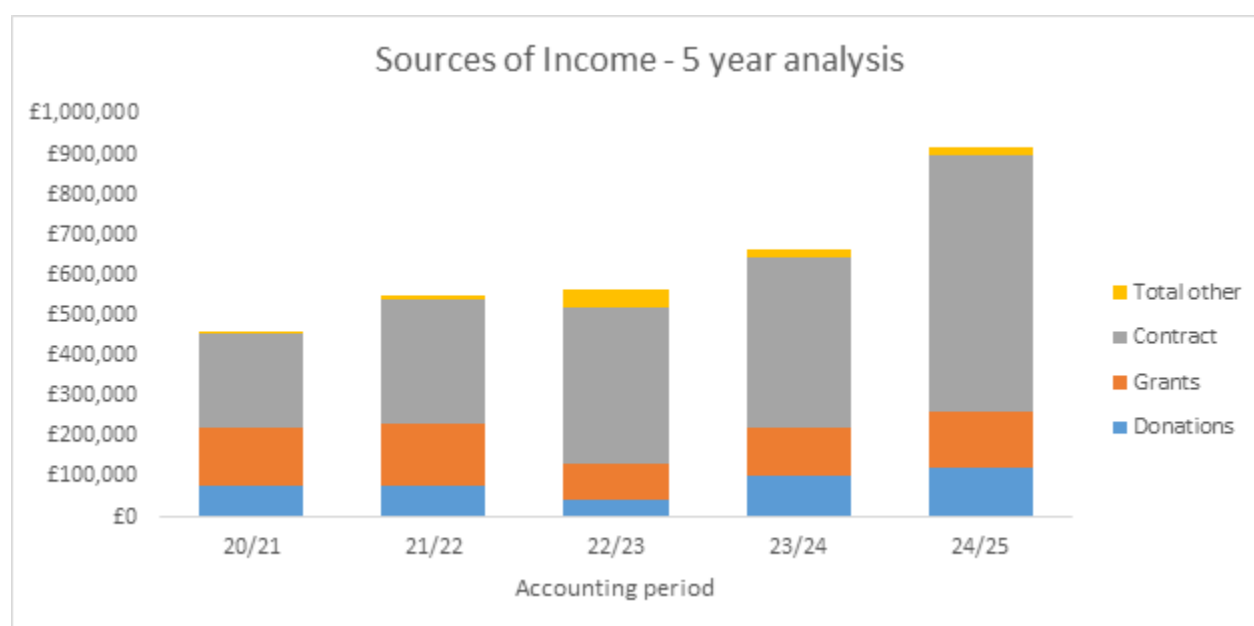
#### Financial review

During the year the charity has made a surplus of £66,507 (2024 deficit : £25,167). They have total reserves carried forward of £138,050 (2024 : £71,543) with £10,342 in general funds.

#### Finance

The year has seen a significant increase in the charity's activities, predominantly in the number and scale of the Holiday Activity Programmes delivered across three local authorities. This has resulted in a 38% increase in income over the year, albeit balanced by a concomitant rise in expenditure. We are unsure if this will be sustained in future years.

As shown in the chart below, contracts now constitute almost 70% of the charity's income compared with half five years ago. Contracts generally cover a number of years, providing a degree of financial security, which is welcome.



#### Reserves policy

It is Lothian Autistic Society's policy that unrestricted funds not presently committed or invested in tangible fixed asset (i.e. "free reserves") should ideally be maintained at 3 months total unrestricted expenditure in order for Lothian Autistic Society to continue its activities in the event of a period of reduced income. This equates to £23,594. The present level of "free reserves" of £3,433 (2024: £30,039) is available to the charity. The trustee's are aware the policy has not been met and are actively looking to increase unrestricted funding.

#### Structure, governance and management

##### Governing document

The charity is a company limited by guarantee, governed by Articles of Association dated 29 November 2013. The company was incorporated on 26 April 2002 and, having previously been an unincorporated entity, recognised as a charity from 26 April 1993.



**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E Clater	(resigned 27 September 2024)
Mrs E McLeod	
Mrs J Evans	(resigned 17 June 2025)
Ms M Smith	
Ms R Steedman	(appointed 15 December 2024)
Ms B Kane	(appointed 23 September 2025)
Mr T Myles	(appointed 23 September 2025)

### **Governance**

The board has met regularly through the year, albeit the number of trustees remain low. We have a constant listing to advertise for new board members through the Volunteer Edinburgh website and regularly receive enquiries from prospective members. Three subsequently joined the board during the year. Two board members resigned during the period.

### **Recruitment and appointment of new Trustees/Management Committee**

The Management Committee are the trustees of the charitable company for the purposes of charity law and directors for the purposes of company law. Under the terms of the Memorandum and Articles of Association, members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The members of the Management Committee who held office during the period to date are noted under the Reference and Administrative details section.

### **Induction and training of new trustees**

New Trustees are invited and encouraged to attend induction training with the Chair and/or Chief Executive to familiarise themselves with the charity and the context within which it operates. The Trustees are also offered to attend external training opportunities.

All Trustees are also offered and encouraged to attend governance training and/or information events to improve skills and to ensure that they are aware of both legal and professional responsibilities under charity and company law.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Organisational structure**

The management Committee meets at least 10 times a year, and are responsible for the strategic direction of the charity. Additional meetings are also held between the board and the core staff team, this strengthens the links between the board and service activity and gives Trustees a greater insight into the challenges faced in planning and running effective services.

The Chief Executive Officer is responsible for implementing the strategy set by the Management Committee, and for the day to day operational management of the charity, management of the staff team and also ensuring that the team continues to develop their skills and working practices in line with best practice.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Statement of trustees responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.

*Elizabeth Mcleod*

Mrs E Mcleod  
**Chair**

27 May 2026

# **LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY**

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## **Opinion**

We have audited the financial statements of Lothian Autistic Society (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the 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 charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## **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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY**

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

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

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 report in accordance with the Act 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY**

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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. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Fiona Haro (Senior Statutory Auditor)**  
**for and on behalf of Thomson Cooper, Statutory Auditors**  
Edinburgh

**28 May 2026**

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	46,481	283,815	330,296	27,510	238,874	266,384
Charitable activities	3	17,489	589,358	606,847	14,172	379,434	393,606
Investments	4	1,618	-	1,618	2,403	-	2,403
<b>Total income</b>		<u>65,588</u>	<u>873,173</u>	<u>938,761</u>	<u>44,085</u>	<u>618,308</u>	<u>662,393</u>
<b>Expenditure on:</b>							
Raising funds	5	23,616	-	23,616	21,276	-	21,276
Charitable activities	6	69,683	777,880	847,563	46,064	620,220	666,284
Other expenditure		1,075	-	1,075	-	-	-
<b>Total expenditure</b>		<u>94,374</u>	<u>777,880</u>	<u>872,254</u>	<u>67,340</u>	<u>620,220</u>	<u>687,560</u>
<b>Net income/(expenditure) and movement in funds</b>		(28,786)	95,293	66,507	(23,255)	(1,912)	(25,167)
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		39,128	32,415	71,543	62,383	34,327	96,710
<b>Fund balances at 31 August 2025</b>		<u>10,342</u>	<u>127,708</u>	<u>138,050</u>	<u>39,128</u>	<u>32,415</u>	<u>71,543</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
BALANCE SHEET  
AS AT 31 AUGUST 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		7,180		9,450
<b>Current assets</b>					
Debtors	13	90,784		29,787	
Cash at bank and in hand		129,639		81,648	
		<u>220,423</u>		<u>111,435</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(89,553)</u>		<u>(49,342)</u>	
Net current assets			130,870		62,093
<b>Total assets less current liabilities</b>			<u>138,050</u>		<u>71,543</u>
<b>Income funds</b>					
Restricted funds	16	127,708		32,415	
Unrestricted funds		10,342		39,128	
		<u>138,050</u>		<u>71,543</u>	

The financial statements were approved by the Trustees on 27 May 2026

*Elizabeth Mcleod*

Mrs E Mcleod  
**Trustee**

**Company registration number SC230855**

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	21		47,571		(24,454)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,198)		(7,422)	
Investment income received		1,618		2,403	
<b>Net cash generated from/(used in) investing activities</b>			420		(5,019)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			47,991		(29,473)
Cash and cash equivalents at beginning of year			81,648		111,121
<b>Cash and cash equivalents at end of year</b>			129,639		81,648



**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**1 Accounting policies**

**Charity information**

Lothian Autistic Society is a private company limited by guarantee incorporated in Scotland. The registered office is 38/4 Baileyfield Road, Portobello, Edinburgh, EH15 1NA.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing balance
Computers	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**2 Donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	46,481	74,566	121,047	26,941	76,069	103,010
Grants	-	209,249	209,249	569	162,805	163,374
	<u>46,481</u>	<u>283,815</u>	<u>330,296</u>	<u>27,510</u>	<u>238,874</u>	<u>266,384</u>
<b>Donations and gifts</b>						
Unrestricted	45,481	-	45,481	26,941	-	26,941
Basecamp 2	-	32,642	32,642	-	48,550	48,550
CEC - HAP	-	-	-	-	200	200
Specific Equipment	-	9,244	9,244	-	12,069	12,069
Shared Care Scotland	-	2,820	2,820	-	-	-
CEC - Saturday	-	6,800	6,800	-	3,000	3,000
Branch Out	-	22,500	22,500	-	10,000	10,000
WL Saturday Adventure Team	-	560	560	-	2,250	2,250
Other	1,000	-	1,000	-	-	-
	<u>46,481</u>	<u>74,566</u>	<u>121,047</u>	<u>26,941</u>	<u>76,069</u>	<u>103,010</u>
<b>Grants receivable for core activities</b>						
EL Saturday Adventure Team	-	63,575	63,575	-	53,683	53,683
Basecamp	-	34,537	34,537	-	32,950	32,950
Basecamp 2	-	19,539	19,539	-	22,330	22,330
Branch Out	-	27,453	27,453	-	27,328	27,328
EL BC - Shared Care Scotland	-	31,442	31,442	-	26,514	26,514
Children in Need	-	32,703	32,703	-	-	-
Other	-	-	-	569	-	569
	<u>-</u>	<u>209,249</u>	<u>209,249</u>	<u>569</u>	<u>162,805</u>	<u>163,374</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**3 Charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Parental Contributions	10,552	10,338
Venue Hire	1,890	300
Performance related grants	589,328	379,434
Other Income	5,077	3,534
	<u>606,847</u>	<u>393,606</u>
Analysis by fund		
Unrestricted funds	17,489	14,172
Restricted funds	589,358	379,434
	<u>606,847</u>	<u>393,606</u>
<b>Performance related grants</b>		
WL Saturday Adventure Team	102,454	86,687
WL Holiday Activity Programme	82,041	79,654
CEC - Holiday Activity Programme	248,338	213,093
ML - Holiday Activity Programme	121,263	-
CEC - MT	35,232	-
	<u>589,328</u>	<u>379,434</u>

**4 Investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest receivable	<u>1,618</u>	<u>2,403</u>

**5 Raising funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	<u>23,616</u>	<u>21,276</u>
	<u>23,616</u>	<u>21,276</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6 Charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Staff costs	549,316	419,404
Depreciation and impairment	2,393	3,150
Rent	15,000	15,000
Rates	1,989	1,856
Heat & Light	2,860	2,953
Phone & Internet	675	702
IT Costs	11,145	731
Travel	11,358	11,447
Cleaning, Repairs & Maintenance	1,369	10,141
Recruitment & Other staff costs	12,292	18,220
Other Project Costs	108,779	58,264
Bank Charges	273	-
Licences & Subscriptions	14	13
Insurance	-	5,766
Sundry expenses	994	682
	<u>718,457</u>	<u>548,329</u>
Share of support costs (see note 7)	119,777	108,758
Share of governance costs (see note 7)	9,329	9,197
	<u>847,563</u>	<u>666,284</u>
<b>Analysis by fund</b>		
Unrestricted funds	69,683	46,064
Restricted funds	777,880	620,220
	<u>847,563</u>	<u>666,284</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2025</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	74,347	-	74,347	70,904	-	70,904
Direct Support Costs - Venue Costs	7,385	-	7,385	17,265	-	17,265
Indirect Costs - Office Costs	38,045	-	38,045	20,589	-	20,589
Audit fees	-	6,960	6,960	-	6,900	6,900
Legal and professional	-	2,369	2,369	-	2,297	2,297
	<u>119,777</u>	<u>9,329</u>	<u>129,106</u>	<u>108,758</u>	<u>9,197</u>	<u>117,955</u>

Support costs have been allocated on a proportionate basis.

**8 Net movement in funds**

**2025**  
**£**

**2024**  
**£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	6,960	6,900
Depreciation of owned tangible fixed assets	2,393	3,150
Loss on disposal of tangible fixed assets	1,075	-
	<u>10,428</u>	<u>10,050</u>

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**10 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Core	5	5
Casual	72	58
	<u>77</u>	<u>63</u>
Total	<u>77</u>	<u>63</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**10 Employees (Continued)**

<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	592,094	471,988
Social security costs	24,118	11,387
Other pension costs	7,451	6,933
	<u>623,663</u>	<u>490,308</u>

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

The key management personnel of the charity comprise of the CEO and Care and Support Manager. The total amount of employee benefits received by key management personnel is £95,848 (2024: £88,439).

There were no employees whose annual remuneration was more than £60,000.

**11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**12 Tangible fixed assets**

	<b>Fixtures and fittings £</b>	<b>Computers £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2024	11,291	13,351	24,642
Additions	-	1,198	1,198
Disposals	-	(7,744)	(7,744)
	<u>11,291</u>	<u>6,805</u>	<u>18,096</u>
At 31 August 2025	11,291	6,805	18,096
<b>Depreciation and impairment</b>			
At 1 September 2024	4,988	10,204	15,192
Depreciation charged in the year	1,576	817	2,393
Eliminated in respect of disposals	-	(6,669)	(6,669)
	<u>6,564</u>	<u>4,352</u>	<u>10,916</u>
At 31 August 2025	6,564	4,352	10,916
<b>Carrying amount</b>			
At 31 August 2025	<u>4,727</u>	<u>2,453</u>	<u>7,180</u>
At 31 August 2024	<u>6,303</u>	<u>3,147</u>	<u>9,450</u>



**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**13 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	59,748	22,760
Other debtors	23,860	65
Prepayments and accrued income	7,176	6,962
	<u>90,784</u>	<u>29,787</u>

**14 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		9,629	9,400
Deferred income	<b>15</b>	49,618	-
Trade creditors		13,559	22,180
Other creditors		706	4,888
Accruals		16,041	12,874
		<u>89,553</u>	<u>49,342</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**15 Deferred income**

	<b>2025</b> £	2024 £
Arising from Grant Income	49,618	-
	<u>          </u>	<u>          </u>
Gannochy Trust	11,500	-
Angus Hunter Trust	7,000	-
CEC Basecamp 2	31,118	-
	<u>          </u>	<u>          </u>
	49,618	-
	<u>          </u>	<u>          </u>

Deferred income is included in the financial statements as follows:

	<b>2025</b> £	2024 £
Deferred income is included within:		
Current liabilities	49,618	-
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 September 2024	-	15,884
Released from previous periods	-	(15,884)
Resources deferred in the year	49,618	-
	<u>          </u>	<u>          </u>
Deferred income at 31 August 2025	49,618	-
	<u>          </u>	<u>          </u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**16 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>Movement in funds</b>		
	<b>Balance at 1 September 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>
	<b>£</b>	<b>£</b>	<b>£</b>
City of Edinburgh Council - Saturday	-	353,975	(322,300)
West Lothian Council - Saturday	-	185,056	(168,289)
Big Lottery Community Fund	14,250	34,537	(38,870)
Donations - Basecamp2	970	52,183	(27,254)
Mid-Lothian Council	-	121,263	(119,488)
Shared Care Scotland	-	29,610	(17,965)
Specific Equipment	825	9,244	(7,269)
Branch Out	8,084	24,064	(16,780)
The Red House Home Trust	-	2,000	-
The Russell Trust	-	820	-
Children in Need	8,286	32,703	(33,776)
Gannochy Trust	-	11,000	(11,000)
Anges Hunter Trust	-	7,000	(7,000)
RS MacDonald Trust	-	7,889	(7,889)
East Lothian Council	-	1,829	-
	<u>32,415</u>	<u>873,173</u>	<u>(777,880)</u>
			<u>127,708</u>

	<b>Movement in funds</b>		
	<b>Balance at 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>
	<b>£</b>	<b>£</b>	<b>£</b>
City of Edinburgh Council - Saturday	-	56,683	(56,683)
West Lothian Council - Saturday	6,370	86,687	(93,057)
West Lothian Council - Holiday Activities Programme	-	81,903	(81,903)
Big Lottery Community Fund	18,989	32,950	(37,689)
Donations - Basecamp2	2,592	70,881	(72,503)
Specific Equipment	-	12,069	(11,244)
Branch Out	6,376	37,328	(35,620)
City of Edinburgh Council - Holiday Activities Programme	-	201,428	(201,428)
City of Edinburgh Council - Outdoor Activities	-	11,865	(11,865)
Children in Need	-	26,514	(18,228)
	<u>34,327</u>	<u>618,308</u>	<u>(620,220)</u>
			<u>32,415</u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

**16 Restricted funds**

**(Continued)**

Restricted Funds are awarded by funders for specific project work and can cover all or part of the programme costs. Contracted services (where all or part of the places in a project are delivered through a formal contract with a local authority or other statutory body) are also included as Restricted Funds.

**Holiday Activity Programmes** that provide social programmes for children and young people during school breaks are delivered in Edinburgh, West Lothian and Midlothian. These services are delivered in contract with the relevant local authority.

**Saturday Adventure Teams** provide social opportunities for children and young people to make friends, have fun and expand horizons in day-long activities with a mixed programme that includes trips and outings to cultural and recreational places. These services are delivered under a single contract with West Lothian Council. In Edinburgh the two Saturday Adventure Teams are funded through direct payments, with all placements being organised and managed by The City of Edinburgh Council. The Saturday Adventure Team in East Lothian is funded by Shared Care Scotland and donations from Red House Home Trust and The Russell Trust.

**Basecamp** gives primary school children time to develop the skills that will help them cope in group activities with their peers. The service in Edinburgh is funded through The National Lottery Community Fund through a three-year award. BBC Children in Need funds a sister service in East Lothian.

**Basecamp2** is a structured programme for young people in their teens that focuses on personal development. The City of Edinburgh Council supports 10 places in this project, a further 5 places are funded through a range of other funders.

**Branch Out** offers an opportunity for young people approaching the transition from school to grow self-confidence and post-school skills through outdoor activities. Delivered in partnership with Scottish Outdoor Education Centres the project is funded through three separate awards from The Gannochy Trust, The Agnes Hunter Trust SCIO and The R S Macdonald Charitable Trust.

**Specific Equipment** is a fund raised for the purchase of sensory equipment. contributors such as Fringe performers, musicians, creative play teachers and expert animal handlers.

**Mid-Lothian Council** is funding for the Holiday Activity Programme during Easter and Summer

**Shared Care Scotland** funds the Saturday Adventure Team in East Lothian

**The Red House Home Trust** funds the Saturday Adventure Team in East Lothian.

**The Russell Trust** funds the Saturday Adventure Team in East Lothian.

**East Lothian Council** funds the Saturday Adventure Team in East Lothian.

**17 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	39,128	65,588	(94,374)	10,342
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**17 Unrestricted funds (Continued)**

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	62,383	44,085	(67,340)	39,128

**18 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>			
Tangible assets	6,909	271	7,180
Current assets/(liabilities)	3,433	127,437	130,870
	10,342	127,708	138,050
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	9,089	361	9,450
Current assets/(liabilities)	30,039	32,054	62,093
	39,128	32,415	71,543

**19 Operating lease commitments**

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	29,004	28,500
Between two and five years	70,020	-
	99,024	28,500

**20 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

**LOTHIAN AUTISTIC SOCIETY  
T/A BRANCH OUT TOGETHER  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

<b>21</b>	<b>Cash generated from/(absorbed by) operations</b>	<b>2025 £</b>	<b>2024 £</b>
	Surplus/(deficit) for the year	66,507	(25,167)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(1,618)	(2,403)
	Loss on disposal of tangible fixed assets	1,075	-
	Depreciation and impairment of tangible fixed assets	2,393	3,150
	<b>Movements in working capital:</b>		
	(Increase)/decrease in debtors	(60,997)	13,697
	(Decrease)/increase in creditors	(9,407)	2,153
	Increase/(decrease) in deferred income	49,618	(15,884)
	<b>Cash generated from/(absorbed by) operations</b>	<u>47,571</u>	<u>(24,454)</u>
<b>22</b>	<b>Analysis of changes in net funds</b>		
	The charity had no material debt during the year.		