

CHARITY NO: SC051462

AUTISM UNDERSTANDING SCOTLAND (SCIO)
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

AUTISM UNDERSTANDING SCOTLAND (SCIO)

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

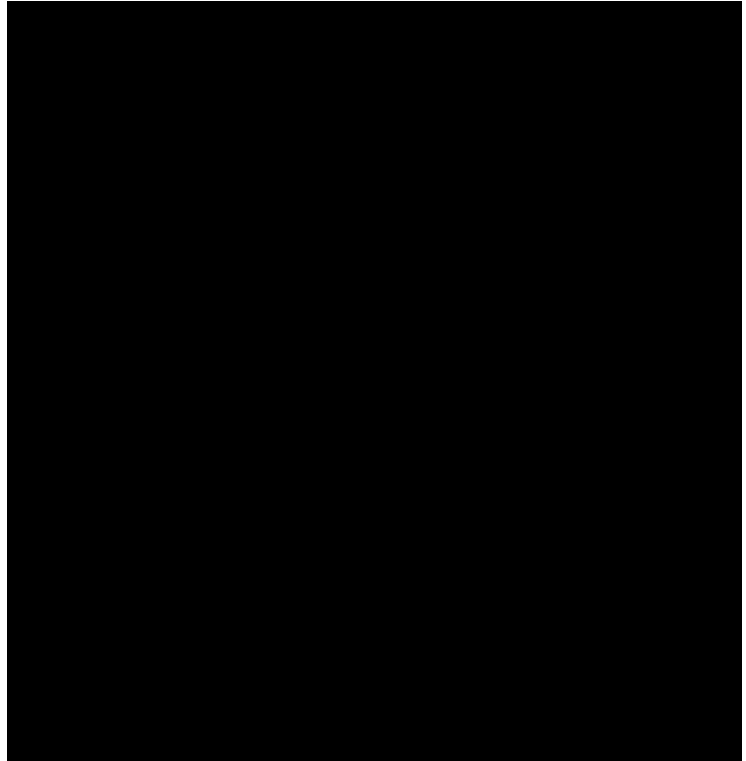
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AUTISM UNDERSTANDING SCOTLAND (SCIO)

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees



Principal Office

First Floor
41 Regent Quay
Aberdeen
AB11 5BE

Charity Number

SC051462

Independent Examiner

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

Royal Bank of Scotland
40 Albyn Place
Aberdeen
AB10 1YN

AUTISM UNDERSTANDING SCOTLAND (SCIO)

Report of the Trustees for the period ended 31 March 2023

The Trustees present their annual report and financial statements of the charity for the period ended 31st March 2023. Previously the entity was known as a SCVO called Triple A, the board of Triple A made the decision to separate the activities into One Stop Shop Aberdeen, an intellectual property and Triple A which subsequently became Autism Understanding Scotland in December 2021. It was agreed by Triple A funders the grant income could be transferred to the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 legal and administrative information on page 1 forms part of this report.

Objectives and activities

Autism Understanding Scotland, formerly the One Stop Shop Aberdeen, has been running for 5 years and provides pre, during, and post-diagnostic support, peer support groups, employment, mental health support, and training for autistic people, supporters (family and friends), professionals, and the general public. Other services include training, consultation, and regular webinars debunking myths about autism, and promoting autistic knowledge, understanding, and acceptance.

The charity was set up in 2021 to fill a gap in services as there were few places in Aberdeen and Aberdeenshire to support people pre, during, and post diagnostic process where they could receive good quality free support.

Our vision is a world where autistic people are valued and respected, and can live happy, healthy lives free from prejudice and discrimination.

Our mission is to empower and support autistic people, their families, carers, and professionals who support them, throughout their lifespan.

Our Values

- We are autistic led. Our professionals are proud of our neurodivergence.
- We are always keen to collaborate and show that different kinds of minds can work successfully and harmoniously together.
- We are ambitious in striving for positive change.
- We communicate clearly, taking responsibility for both successes and challenges.
- We are transparent and accountable to our communities, donors, and funders.
- We are rooted in the communities we serve and use our collective voices to implement change.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

Report of the Trustees for the period ended 31 March 2023

How we achieve our aims:

We provide training for businesses, charities, health and social care partnerships, police, businesses, schools, and any other organisations seeking to improve their understanding of autism across Scotland.

For those living in Aberdeen, Aberdeenshire and Shetland we offer 1:1 support sessions, to help increase understanding of autism and build support strategies for autistic people, their supporters, and professionals working with families and autistic adults. During these sessions, we helped people with a wide range of challenges including toilet training, sensory / picky eating, sensory processing, meltdowns, autistic communication, reasonable adjustments in education and at work, pregnancy, childbirth, working with medical professionals, preparing for retirement, and much more.

The rest of our services are available to people living Scotland wide.

We host regular webinars on a wide range of relevant topics and themes all designed to inform and empower people to make positive changes.

We work closely with our local Adult Autism Assessment Teams and hold a late diagnosis group for autistic people assessed by them, and across Scotland, to explore what being autistic means to them in a safe, autistic only, non-judgemental setting. We run a similar group for teenagers with a separate weekly session for their families and supporters to promote autistic acceptance within family groups.

We host a biweekly lunch club where autistic people can socialise and make new connections with each other online.

Structure, governance, and management

We are a registered SCIO and have a constitution in place, Trustees are offered training from Inspiring Scotland around the responsibilities of the role.

Trustee recruitment and appointment

We have recruited new members to our majority autistic board and have a wide range of experience and skills covered such as management, HR, and creative processes such as film making. Adverts to attract new trustees were shared via social media and local TSI (Third Sector Interfaces), and our chairperson also attended TSI events aimed at bringing potential trustees and charities together. We specifically advertised for autistic applicants in line with being an Autistic Person's Organisation, but also interviewed and recruited nonautistic people as well. We also specified that we were particularly looking for applicants from a Minority Ethnic background as we were underrepresented in this area.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

Report of the Trustees for the period ended 31 March 2023

Achievements and performance

In addition to our delivery of training, support and online learning sessions detailed in the “how we achieve our aims” section, we have been actively involved in the Scottish Government's DifferentMinds campaign. Marion was captured in animation and provided a voice over for their main campaign video and we worked on some videos tackling frequently asked questions about autism. We helped to develop the Government's Social Rule Book resource which has been widely well received.

In June each year we run our annual Autistic Pride event. A family orientated celebration of autistic identity, we hosted around 250 people annually at Hazlehead Park in Aberdeen.

These successful events are key in flipping the narrative about autism and showcasing the beautiful community and culture autistic people have.

We have delivered training to some wonderful organisations and professional groups who have been very receptive and open to challenging their thinking. Organisations such as:

- Aberdeen University
- Dundee and Angus College
- North East Scotland College
- TotalEnergies
- Home-Start Aberdeen and Kincardine
- CAMHS
- Speech and language therapists
- Play therapists
- Schools
- And many more

We achieved Disability Confident Leader status recognising our work supporting disabled employees.

Our webinars have attracted attendees from all over the world including Jamaica, Singapore, USA, Canada, Australia, Norway, and across the UK.

We were featured in both The Press and Journal and the Daily Record discussing smashing the stereotypes of autism.

We have recruited new members for our majority autistic board.

Felicity Goodhall co-chaired a working group with Aberdeenshire Health and Social Care Partnership to develop a new robust Autism Strategy which has been co-produced with autistic people.

Marion McLaughlin has liaised closely with Scottish Government on the development of the soon to be released draft Learning Disability, Autism, and Neurodiversity Bill.

As of the 31 March 2023, due to a lack of continuing funding we sadly made our Employment Specialist redundant. Employment continues to be a priority for AUScot and will continue to seek funding for employment services as a key part of a good life and an inclusive community.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

Report of the Trustees for the period ended 31 March 2023

Financial review

As a recently authorised charity without built up retained reserves financial performance, both during and after the reporting period, reflects a challenging time given charity set up costs coupled with ongoing national and local authority and health board budgetary delays and constraints. Whilst AuScot shows a net incoming surplus of £53,308, funding is required from local authority and health boards for AuScot to continue to deliver its existing level of services of support that has been provided to the autistic community. The lack of committed and sustainable funding also poses a risk to AUScot's ability to retain sufficient and appropriate autistic staff to deliver the autistic led support that we provide. This means that even once sustainable funding is secured, there may be a delay in supporting the local community.

As at 31 March 2023 the charity had unrestricted reserves (excluding fixed assets) of £16,702.

Total income was £279,627.

Expenditure was £226,319.

Income was mainly derived from Aberdeen Council and Scottish Government representing 75% of total income. Voluntary income was £12,502, primarily comprised of donations. Income from providing autism training was £9,573.

In order to increase AUScot's ability to deliver its services in a sustainable manner, we are starting to invest in areas which deliver sustainable, unrestricted reserves via increased focus in paid training and initiatives that generate increased voluntary donations. AUScot is also pursuing a diversified approach to its fundraising.

Cash at the end of the period was £54,792.

Expenditure on charitable activities was £226,319.

Staff costs accounted for 81% of our overall costs.

Statement of the charity's policy on reserves

Trustees review reserve levels as part of their review of the financial performance throughout the period as well as an annual review as part of budgeting process. Trustees seek to keep unrestricted reserves in excess of its wind down costs.

At the period ended 31 March 2023 the charity had free general reserves of £16,702. Trustees consider the funds to be sufficient to support any wind down costs.

Future plans

It has been a tough year however our staff team have shown incredible dedication, strength and resilience which provides a firm foundation to keep building. We will be working hard to recover from a financial crisis while still providing our services, and building on the strong affiliations with other organisations, while always looking to create new links, to help us and them grow and develop to be the best we can be.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

Report of the Trustees for the period ended 31 March 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

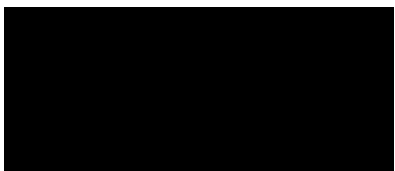
Company law requires the charity trustees to prepare financial statements for each period, which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:

A large black rectangular box used to redact the signature of the trustee.

Date: 4 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF AUTISM UNDERSTANDING SCOTLAND (SCIO) FOR THE PERIOD ENDED 31 MARCH 2023

I report on the accounts of the charity for the period ended 31 March 2023, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that there is a fundamental uncertainty over the charity's ability to continue as a going concern. This is disclosed in note 1(a) to the accounts.

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP
Date: 4 October 2023

AUTISM UNDERSTANDING SCOTLAND (SCIO)
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDING 31 MARCH 2023
(Including an Income and Expenditure account)

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	Note	£	£	£
Income and endowments from:				
Donations and legacies	4	18,152	251,902	270,054
Charitable activities	5	9,573	-	9,573
Total Income		27,725	251,902	279,627
Expenditure on:				
Charitable activities	7	10,375	215,944	226,319
Total Expenditure		10,375	215,944	226,319
Net income for the period		17,350	35,958	53,308
Transfers between funds		-	-	-
Net movement in funds		17,350	35,958	53,308
Funds reconciliation				
Total Funds brought forward		-	-	-
Total Funds carried forward	13	17,350	35,958	53,308

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

AUTISM UNDERSTANDING SCOTLAND (SCIO)**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £
<i>Fixed assets:</i>		
Tangible assets	10	<u>648</u>
Total Fixed Assets		648
<i>Current assets:</i>		
Debtors	11	1,218
Cash at bank and in hand		<u>54,792</u>
Total Current Assets		56,010
<i>Liabilities:</i>		
Creditors falling due within one year	12	<u>(3,350)</u>
Net Current assets		52,660
Net assets		<u><u>53,308</u></u>
<i>The funds of the charity:</i>		
Unrestricted funds	13	17,350
Restricted funds	13	<u>35,958</u>
Total charity funds		<u><u>53,308</u></u>

Approved by the trustees and signed on their behalf by:



Date: 4 October 2023

AUTISM UNDERSTANDING SCOTLAND (SCIO)

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charitable company constitutes a public benefit entity as defined by FRS 102.

There is a fundamental uncertainty over the charity's ability to continue as a going concern. The main funder is the Scottish Government, funding for 2023/24 has yet to be confirmed due to delays with the grant application process being opened. It is expected the funding application process and outcome would be concluded over the next few months.

The trustees are therefore not able to conclude that the charity is a going concern. The accounts do not reflect the adjustments which would be necessary if the charity was not a going concern.

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising donations and legacies comprise expenditure incurred to attract voluntary income;
- Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Allocation of support and governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs have been allocated to the cost of charitable activities.

(g) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Office equipment	3 years straight line
Fixtures and Fittings	5 years straight line
Building Improvement	15 years straight line

AUTISM UNDERSTANDING SCOTLAND (SCIO)

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies (continued)

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Financial instruments

The company only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. 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.

(m) Pensions

The charity's pensions are calculated via Sage Cloud Payroll and scheme is offered through NEST Pensions: employee contribution 5%, employer contribution 3%.

(n) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

AUTISM UNDERSTANDING SCOTLAND (SCIO)

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies (continued)

(o) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing 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 both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation and amortisation of fixed and intangible assets	Assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

2. Legal Status

The charity is a registered Scottish charity.

The charity is a SCIO.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. During the period there were no trustee travel expenses reimbursed.

During the period two trustees made donations to the charity, the total of the donations was £5,245.

During the period no trustee or other person related to the charity had any personal interest in any contact or transaction entered into by the charity during the period.

4. Income from donations and legacies

	2023
	£
Donations	12,502
Grants	<u>257,552</u>
	<u>270,054</u>

AUTISM UNDERSTANDING SCOTLAND (SCIO)**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****5. Income from charitable activities**

	2023
	£
Charitable activities	9,573
	<u>9,573</u>

6. Allocation of governance and support costs**Governance costs:**

	2023
	£
Insurance	626
Independent examiners' remuneration	2,154
	<u>2,780</u>

Governance costs are allocated to costs of charitable activities.

7. Analysis of expenditure on charitable activities

	2023	Total
	£	£
Equipment	2,796	2,796
Counselling service	8,250	8,250
Conference costs	120	120
Online Engagement Support	5,647	5,647
Professional Fees	2,130	2,130
Staff costs (note 8)	183,535	183,535
Transport	873	873
Internet, phone & rent	13,127	13,127
Sundry costs	3,814	3,814
Stationery	280	280
Refreshments	826	826
Insurance	1,817	2,443
Depreciation	324	324
Governance (note 6)	2,780	2,154
	<u>226,319</u>	<u>226,319</u>

8. Analysis of staff costs and remuneration of key management personnel

	2023
	£
Salaries and wages	169,950
Social security costs	8,645
Pension costs	4,940
Total staff costs	<u>183,535</u>

No employees had employee benefits in excess of £60,000.

AUTISM UNDERSTANDING SCOTLAND (SCIO)**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****9. Net income/(expenditure) for the period**

This is stated after charging:

	2023
	£
Depreciation	324
Independent Examiners Fees	<u>2,154</u>

10. Tangible Fixed Assets

	Office Equipment £	Total £
Cost or valuation		
Additions	972	972
Disposals	-	-
At 31 March 2023	<u>972</u>	<u>972</u>
Depreciation		
Eliminated on disposals	-	-
Charge for the period	324	324
At 31 March 2023	<u>324</u>	<u>324</u>
Net book value		
At 31 March 2023	<u>648</u>	<u>648</u>

At 31 March 2023 all assets were used for charitable purposes.

11. Debtors

	2023
	£
Trade debtors	<u>1,218</u>
	<u>1,218</u>

12. Creditors: amounts falling due within one year

	2023
	£
Trade creditors	54
Other creditors and accruals	2,154
Taxation and social security costs	<u>1,142</u>
	<u><u>3,350</u></u>

AUTISM UNDERSTANDING SCOTLAND (SCIO)**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****13. Analysis of charitable funds**

	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds				
Tangible Fixed Assets	-	(324)	972	648
Total designated funds	-	(324)	972	648
General funds	27,725	(10,051)	(972)	16,702
Total unrestricted funds	27,725	(10,375)	-	17,350
Restricted funds				
Aberdeen City Council: Health Improvement Fund	4,998	(1,754)	-	3,244
Scottish Government: Community Health Fund	5,000	-	-	5,000
Inspiring Scotland: Understanding Autism Phase 1	3,102	(2,653)	-	449
Inspiring Scotland: Understanding Autism Phase 2	45,331	(39,988)	-	5,343
Aberdeen City Council: North East Economic Recovery & Skills	10,500	(10,500)	-	-
Scottish Government: National Post Diagnostic Support Pilot	182,971	(161,049)	-	21,922
Total restricted funds	251,902	(215,944)	-	35,958
TOTAL FUNDS	279,627	(226,319)	-	53,308

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds comprise:

- Aberdeen City Council: Health Improvement Fund – fund is to facilitate an interest led peer support group and development of an autism understanding library.
- Scottish Government: Community Health Fund – fund is to provide peer and professional support to autistic community in Shetland with committed resources of five hours a week.
- Inspiring Scotland: Understanding Autism Phase 1 – fund is to deliver post diagnostic support to autistic people and their families.
- Inspiring Scotland: Understanding Autism Phase 2 – fund is to provide 1:1 counselling services, mental health information to families and professionals and deliver an employment project supporting both autistic people and employers.

AUTISM UNDERSTANDING SCOTLAND (SCIO)**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****13. Analysis of charitable funds (continued)**

- Aberdeen City Council: North East Economic Recovery and Skills Fund – employability funding for operational staffing.
- Scottish Government: National Post Diagnostic Support Pilot Fund – fund to support autistic people, families/supporters and professionals, delivering training and online free webinars.

14. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	648	-	648
Debtors	1,218	-	1,218
Bank & Cash	18,834	35,958	54,792
Creditors	(3,350)	-	(3,350)
	<u>17,350</u>	<u>35,958</u>	<u>53,308</u>