

Annual Report

2017 - 2018



Last year...

We transformed hundreds of thousands of individuals' lives:



4.8 million people visited our website.



More than **150,000 people** used our online community for autistic people and their families.



Our **116** volunteer-led branches and groups across the UK supported an estimated **20,000 people**.



2,427 parents were supported through our EarlyBird training programmes.



Our two **Lorna Wing Centres** offered diagnosis to 190 people.



We provided **70 social care services** for autistic adults across the UK.



We ran **eight autism-specific schools**, including our new Anderson School in Essex.



Our Helpline responded to **12,583** enquiries.



Almost **500 autistic adults** at our **24 Centres** benefited from new activities.

We changed society's attitudes to autistic people:



We launched **Autism Hour** which saw nearly **5,000 businesses** offer thousands of autism-friendly shopping hours.



3,000 young people, parents and teachers told us too many autistic pupils are being let down by the education system. Our report with the All Party Parliamentary Group on Autism called for a national autism and education strategy.



6.2 million people watched our **Make It Stop** film, which won Charity Film of the Year.



We trained **11,410 teachers, health workers and other professionals**.

We reached **10 million** people with our **Too Much Information** campaign, increasing their understanding of autism.



75 organisations have received our **Autism Friendly Award**, including Windsor Castle and Edinburgh Airport.

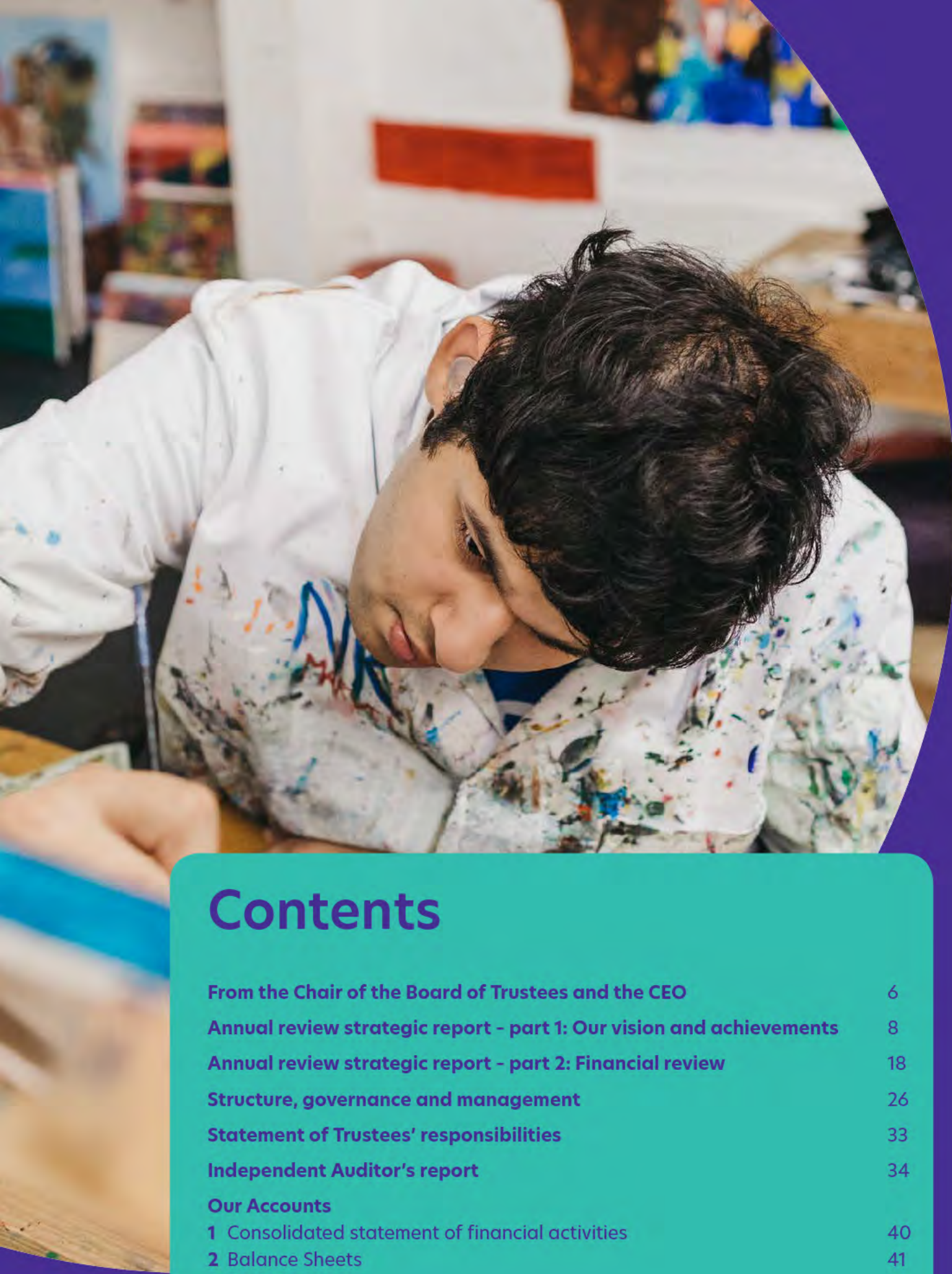


As a result of our **Autism Diagnosis Crisis** campaign, in September 2017 the Government agreed to start measuring waiting times for autism diagnosis in England.



Our inaugural **Autism Uncut Awards** celebrated the documentary makers, drama writers and journalists who portray autism accurately.

Thank you to our staff, volunteers, funders, fundraisers, donors and supporters for helping us transform lives, change attitudes and create a society that works for autistic people.



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**We're here to
transform lives,
change attitudes
and create a society
that works for
autistic people.**

From the Chair of the Board of Trustees and the CEO

This year has seen significant progress against the overall vision of the National Autistic Society of a society that works for autistic people.

To change society's attitudes, we have continued to increase the public's understanding of autism. This year marked the second year of our *Too Much Information* campaign and our second film, *Make It Stop*, starring 12-year-old Holly, who is autistic, helped the public understand the everyday experiences of autistic people, winning Film of the Year at the Charity Film Awards. By the end of the year, we had evidence of 10 million more of the public understanding autism better over the course of the campaign.

Much more remains to be done. 79% of autistic people say they have experienced social isolation and 64% of autistic people and families who responded to our survey said they avoid going to the shops because of anxiety or stigma. This is why we this year introduced Autism Hour to help businesses become more autism friendly. 4,977 shops and services across the UK signed up and dimmed their lights, turned off music and trained staff on autism. Among those taking part were Sainsbury's, Clarks and Lloyds Bank. We hope many more will join them in welcoming autistic customers and their families and friends in 2018-19 and join Windsor Castle and BBC Media City in achieving the Autism Friendly Award, one of the new ways of championing best practice in serving autistic customers.

To improve society's attitudes, we also trained and educated thousands more professionals on autism-specific practice, including launching our new online training course, Women and Girls, as females often miss out on early diagnosis.

We have also pushed for policy change, working closely with the All Party Parliamentary Group on Autism and Parliamentarians of all parties to ensure the experiences of autistic children and their families of education were heard at a parliamentary inquiry. Through the inquiry, we developed a new evidence base of both current individuals' experience and good practice. Next year, we will be following up the inquiry's call for a national autism and education strategy.

To support individuals, we reached more people than ever before through digital and phone-based guidance and advice, as well as delivering face-to-face social care, education and peer support services. We focused on quality and development to address key challenges and issues affecting us in adult social care.

Our schools have continued to perform at the highest levels with Sybil Elgar School, the first autism-specific school in the world, awarded outstanding by Ofsted and our two new free schools both found Good in their first inspections. September saw the opening of our new Anderson school – part of a progressive new Enterprise Campus in Essex – designed to improve pathways to work for young people. This was made possible by the support of the Anderson Foundation and also houses the new Lorna Wing Centre to expand much-needed diagnostic services at a time when the average waiting time for an assessment is measured in years, not weeks.

Our non-residential social care services have been transformed by offering a far more flexible approach to autistic adults. Our online community and Teen Life programmes help autistic adults and their families connect with other people in similar situations – to share stories, get advice and simply be there for each other. The volunteer-led branch network has grown to 116 areas so that 75% of the UK population lives within 20 miles of one of our groups of understanding and experienced individuals who can provide support and advice.

At the same time, we have focused on the quality of our existing services. When concerns were raised about unacceptable behaviour of some former staff at one service, Mendip House, we took action swiftly to investigate and report and ensure improvement for the five residents affected. We remain devastated that we didn't pick up the issues sooner and we have apologised for this failure and have taken steps to ensure we are learning from our mistakes - you can see more information on page 14 about how we are applying new measures to ensure quality systems are effective. We have pulled out of service delivery where we consider the contract conditions will not allow us to deliver services to the quality standard that we aspire to and we are proud that, overall, our adult services remain above the national quality benchmark. We are aiming to continue to improve our performance against this benchmark in 2018-19.

We are determined to extend our services wherever possible, despite funding pressures across local authorities and the NHS, but the combination of cuts to support packages and lower than expected fee uplifts has left us with a slightly lower surplus this year. While our planned reserves mean that we can sustain this in the short term, plans have been put in place to ensure balanced or surplus budgets in future years so that the National Autistic Society can offer secure and effective services for the long term.

To increase our efficiency and effectiveness, we began a major programme to link our internal systems including payroll, HR, finance and care management. These systems will help us improve quality and monitor compliance as well as giving us better insight into our workforce of some 3,500 across the UK who every day make the difference to so many people they support.

As ever, our work would also not be possible without the generous support of individuals and organisations from the National Gardening Scheme partnering with us and Chris Packham becoming an ambassador to the team at More2 who literally climbed mountains for us.

Thank you to everyone who has helped us in our constant and continuing work. We shall not rest until society works better for the 700,000 autistic children and adults in the UK.

Carol Homden

Dr Carol Homden CBE
Chair of the Board of Trustees

Mark Lever

Mark Lever, Chief Executive



Dr Carol Homden CBE, Chair of the Board of Trustees
Mark Lever, Chief Executive



Annual review strategic report

Our charity's purpose is to transform lives, change attitudes and create a society that works for autistic people.

Part 1: Our vision and achievements

We transform lives by being a trusted source of support and practical advice for autistic children and adults, as well as their families and carers. We change attitudes by campaigning through our national branches and working with businesses and policy-makers to change laws and deliver better services. This report focuses on the key ways we have achieved our purpose in 2017-18.

How we transformed lives

1 More people able to get a diagnostic assessment

Far too many autistic children and adults wait for years for a diagnostic assessment. The opening of our new Lorna Wing Centre for Autism in Chigwell in October 2017 has enabled us to expand our diagnostic and assessment services for both children and adults. By opening this new centre, we were able to provide 190 assessments last year, almost double the previous year, so almost 100 more people and their families have benefited from an assessment.

We continue to receive very positive feedback from autistic people and families on the expertise within our diagnostic teams. Many of the children have commented that they want to come back to the Lorna Wing Centre as they have so enjoyed their day with the team. One adult said:

“Being understood is massive, it has given me strength to push onwards after being so exhausted and struggling for answers and support. I left the Lorna Wing Centre feeling empowered.”

2 Giving more autistic adults flexible support

In January 2018 we launched a new range of activities for almost 500 autistic adults at our 24 Centres across the UK. We spent 18 months listening to autistic adults, commissioners and local authorities to find out what was needed to allow people living in their own homes to get the most out of their lives. Our Centres now provide extended opening hours and new services such as breakfast clubs, a modular learning programme for each individual we support, supper clubs, evening groups, one-to-one support and weekend experiences. Initial feedback from people we support has been positive and we will continue to track people's experiences through outcomes assessments and quality assurance measures. We have continued to develop and improve the environments across our residential services.

This includes creating more en-suite facilities, building more self-contained flats within some homes, and using communal space better so that the people we support have the best possible living environment. At the same time, we have helped to increase the independence of ten adults by supporting them to move into their own flats from a residential home.

3 Thousands more people connecting with others online

Autistic people and family members are at high risk of becoming socially isolated, despite most people wanting to connect and have friends and relationships. Digital technology can help us to solve this problem and this year we revamped our Online Community (<http://community.autism.org.uk/>). The site enables autistic people and family members to share experiences and mutual support and discuss issues of common interest. More than 150,000 people used the site last year. Almost every question that people post receives a prompt response from someone who can share an experience, or offer an opinion or suggestion.

Comments included:

“[the Forum is] making me feel much less alone and let me realise that other people are going through so much of the same stuff that I am.”

We have had to postpone the introduction of a new telephone system for our Helpline and hope to achieve this during 2018.

4 More children getting an appropriate education

In September, we started a new school, thanks to generous support from the Anderson Foundation. The school in Chigwell, Essex prepares children for adulthood from their very first day and opened in September 2017 with 14 students aged 11-13.

Many children starting at the Anderson School have been excluded from previous mainstream schools – sometimes for years. Starting school again represents a new hope for them and their families.

Purpose-built for academically able autistic children, the school offers calm rooms, wide corridors and sensory and therapy rooms.

With only 16% of autistic people in full-time employment, this new, pioneering school aims to prepare young people for employment or training. At the heart of the curriculum are practical skills for work and life, for example, emotional resilience, using public transport or preparing for interviews. The school has benefited from its close work with the Anderson Foundation and the support of local businesses will be the key to ensuring students are able to move into the career of their choice.

While demand for places has been extremely high, we chose to grow the number of students slowly and steadily so that every child has the time and space to transition effectively and settle into their new school. By the end of the financial year, 30 students were attending and we are likely to have all places filled for new Year 7 students in September 2018.

We also progressed our plans for our new school in Lambeth – Vanguard. This means that building is likely to start in 2018-19, bringing a new approach to autism education to the centre of London.

5 More local support

Our organisation was founded by volunteers and our local branch network remains delivered by hundreds of committed volunteers – both family members and increasingly autistic adults too. This year, we added branches in Rhondda Cynon Taf and Essex, taking us to 116 branches across the UK, supporting almost 20,000 people.

Our branches have introduced innovative services; Renfrewshire Branch has started a Dads' Group, one of the first in the country. Herefordshire has started a coding club for autistic young people.

Our North Northumberland Branch won our Branch of the Year Award for transforming local support for autistic people and their families, including creating a sensory garden in Howick Hall Gardens in Alnwick. This garden will play a vital role in strengthening the wellbeing of families, offering a safe place for our branch and families as well as acting as a flagship sensory garden in the area. Lord Howick, Chairman of the Trustees for Howick Hall Gardens, said,

“We hope the new sensory garden will help to raise awareness about autism and make a difference to the lives of autistic people throughout Northumberland and beyond.”

6 More parents able to support their teenage children

Puberty can be an especially difficult time for autistic young people and their families. To help more young people navigate this stage of life, we developed Teen Life: a new course that aims to empower parents and support professionals with practical strategies to support autistic young people through their teen years.

2017-18 saw us finalise the programme with input from autistic people, and design and produce the course materials. We have now delivered training to 112 autism professionals, across the UK, New Zealand and Singapore, enabling them to offer the course to parents in their local communities.

Feedback from professionals trained to deliver the programme has been highly positive:

“Thanks for bringing together so many quality resources into one place. I feel much more confident to support families and feel inspired and refreshed in my practice.”

Next year, we will:

Transform thousands of individuals' lives by:

- continuing to improve the quality of our social care and education services and support more people to increase their independence
- starting the first phase of development of our new school in Lambeth, London
- testing new digital and peer support services for adults and families who are not eligible for statutory support.
- increasing our diagnostic and assessment capability, with our second Lorna Wing Centre operating at full capacity
- beginning to deliver enterprise and employment programmes from our Enterprise Campus in Chigwell.

How we changed attitudes

1 Nearly 5,000 businesses took part in our first Autism Hour

More businesses need to adapt their premises so that autistic people are able to go out, like anyone else. In October, we launched the world's first mass participation event for businesses: Autism Hour. 4,977 shops and services across the UK dimmed their lights, turned down their music and educated their staff about what it's like to be autistic. In total, 8,080 National Autistic Society Autism Hours took place. The hashtag #AutismHour trended on Twitter, BBC News reported on Autism Hour, and *The Guardian* put it on their front page. We generated over 300 news stories about Autism Hour – helping everyone to understand more about autism and the changes they can make.

One parent of an autistic adult commented:

“How wonderful, an hour for us to look and maybe not do all our shopping, but a chance to explore and feel part of the community.”

By the end of the year, 75 establishments were signed up to our Autism Friendly Award, which helps businesses to embed autism-friendliness every day of the year.

2 Millions of the public know more about autism

Too many autistic people feel unable to go out because the public doesn't understand autism – since 2016, we have been educating the public about autism through our *Too Much Information* (TMI) campaign. During World Autism Awareness Week 2017, we launched a new film, *Make It Stop*, showing that if you're autistic, you need more time to process information.

The film followed Holly, an autistic actress, as she tried to deal with everyday situations, as she became overwhelmed with too much information and not being given enough time to process information.

The film was watched a staggering five million times in the days after it launched and 6.2 million times in total. It has since won the Charity Film of the Year award.

We will be continuing our award-winning campaign in 2018-19 to make sure that people's understanding of autism continues to grow.

3 NHS held to account for diagnosis waiting times in England

In September 2017, there was a huge change for autistic people and families across England. As a result of our ongoing *Autism Diagnosis Crisis* campaign, the Government agreed to start systematically measuring waiting times for autism diagnosis in England. The data collection began in April 2018 and means that from April 2019, we should know waiting times for every area in England, numbers of people given an autism diagnosis and some information about where people are being referred to after diagnosis. This was a massive breakthrough for our campaign and will mean we can hold local areas to account and bring down waiting times. The next step of the campaign will be to push for the Government to introduce a mandatory waiting times target.

To stop autistic adults getting the wrong sort of care once diagnosed, we worked with Mencap and the Challenging Behaviour Foundation to research the experiences of autistic people and people with learning disabilities who receive inpatient mental health care. The report, *Transforming care; our stories*, shows the desperate situation that too many people and their families are left in due to a lack of community services and makes recommendations to Government, local councils and health commissioners.

4 We carried out research to get better support for autistic children in schools

In our role as secretariat to the All Party Parliamentary Group on Autism (APPGA), we supported a parliamentary inquiry into how the education system in England works for children and young people on the autism spectrum.

We carried out a series of online surveys that were completed by more than 3,000 people, including young people, parents and teachers, and held a number of evidence sessions in Parliament.

We published a detailed report with the APPGA setting out our findings and making recommendations to the Government.

The inquiry found that too many children are being let down by the education system, and are held back from achieving their potential. We launched our *Held Back* education campaign to highlight this, and to call for a national autism and education strategy to improve educational provision across the country. The Secretary of State for Education attended the report launch and has promised to respond to the recommendations.

5 More professionals skilled in supporting women and girls

Many autistic women and girls aren't diagnosed early or are misdiagnosed because of a lack of knowledge about how autism presents in females. Our new online training course on autistic women and girls launched in March 2018. Aimed primarily at diagnosticians and frontline professionals, but open to all, the training aims to improve understanding of autistic female characteristics and enhance professionals' confidence to diagnose women and girls successfully.

In the course, five autistic women speak about seeking a diagnosis. Misconceptions around autism traits and how these relate to men and women are explored, and the course discusses why autism in women and girls may be missed. Thanks to the Pears Foundation, we have been able to offer this interactive course for free for the first year.

Within the first two weeks of launch, 3,269 people accessed the course page. This shows the huge amount of interest in gender and autism among the autism community.

Meanwhile, we delivered a successful programme of conferences and events for professionals, including speakers such as Michelle Garcia Winner, and Owen and Cornelia Susskind (of *Life Animated*), and covering issues such as diagnosing mental health disorders in non-verbal autistic people, transforming care, anxiety and epilepsy.

6 Collaborating with TV producers to educate the public

The A Word and Chris Packham's documentary, *Asperger's and Me* were just two of the prime-time TV shows we were consulted on last year.

We decided a few years ago that it was worth putting in the time to work directly with people creating films, books and TV shows involving autism. We know that some of the biggest leaps forward in public understanding of autism have happened through these mediums. They reach people in a way our charity can't do on its own, and it's worth us getting involved so we can do all we can to ensure they portray autism as accurately as possible.

And to celebrate the work of documentary-makers, drama writers and journalists who portray autism accurately, we held our first ever Autism Uncut film and media awards. As well as rewarding the best in the business, the event at BAFTA offered upcoming autistic film-makers the chance to produce new work to educate people about autism.

Next year, we will:

Change attitudes and society's perceptions of autism by:

- educating millions of the public through the third year of our *Too Much Information* campaign and evaluate what has worked best to inform future work on public understanding
- running the second year of Autism Hour, helping more businesses and public spaces to become autism friendly
- pushing for a waiting time target for diagnosis and a national autism and education strategy in England, better teacher training on autism in Scotland and a new Autism Act in Wales
- developing and rolling out digital and face-to-face training, enabling thousands more professionals to provide excellent services and support.

Improvements to our charity behind the scenes

1 Learning from our mistakes

In 2016, very serious allegations of abusive behaviour came to light at one of our residential services – Mendip House. Since then, we have been reviewing what went wrong and putting in place new initiatives to fix these problems. We have changed our Quality Assurance Framework, strengthening accountability and responsibility for ensuring that our schools and social care services are of high quality.

We have new and improved systems and checks in place around data collection and our measures of quality. Since January 2017 we have introduced Quality Improvement teams in each area.

Our Autism Academy is an integral part of driving up the quality of the support that people receive in our services, with training and mentoring provided to our staff by our dedicated team of autism practice facilitators. Last year, 310 staff were trained by the academy. Ninety-four per cent said that the knowledge they gained would benefit their school or social care service.

Where we have felt that environments for people we support are not up to the standard we expect, we have closed services and supported people to move to new homes or day opportunities.

Overall, we have seen an 8% increase in Good or equivalent services from the CQC and equivalent regulators in Wales and Scotland and we have set ambitious targets to improve our ratings further over the next 12 months.

2 Improving staff engagement

Our staff are crucial to our ability to transform individuals' lives and change society's attitudes. We have been working to improve staff engagement, particularly through improving internal communications and introducing local staff forums to improve management relationships and so that all our staff have a voice in the organisation's direction. In our 2017 staff survey, we saw the results of this work, with

nine per cent more staff than in 2016 saying they felt that they receive regular, timely feedback that helps them improve their performance and feel valued and 13% more staff reporting that they feel that our charity has strong values which are put into practice. Eight per cent more staff said that they would wholeheartedly recommend our charity as a good place to work than in 2016. Five per cent more staff also reported that our induction process is giving them the information they need in their early days with us, a five per cent increase on 2016.

We have also invested in new tools to allow more staff to produce marketing and communications materials.

3 Becoming a more data-driven organisation

We want to make sure that every pound we spend is used in the best possible way to help create a society that works for autistic people. This year, we conducted a large-scale analysis of our activities to support individuals, looking at the impact of our work to transform individuals' lives on one factor: people's levels of social isolation. We chose social isolation because our research has suggested that this is the biggest factor predicting quality of life for both autistic people and their families. Using a regression analysis, we identified which of our activities have the biggest impact on isolation.

We also looked at the reach of each activity. We have used these results to inform our future work and we will be sharing these new practices with other charity partners in 2018-19.

4 Raising more funds through corporate partnerships

We can only carry out our work to make society work for autistic people with the support of our donors and funders. In autumn 2017, we were delighted to win votes to become both KPMG Scotland's Charity of the Year and Travelers Insurance charity partner.

Members of our social groups visited KPMG's offices in November, enabling their employees to learn more about the project they are fundraising for. To date, KPMG Scotland's employees have raised over £18,000. We are enormously grateful to them for helping us to continue to provide social support to people who otherwise are at high risk of social isolation and poor mental health.

Our Chief Executive, Mark Lever, visited Travelers Insurance to talk to employees about what we do and what we are aiming to achieve with their help. During World Autism Awareness Week, 63 employees from the company took part in our 7k for 700,000 event. The funds raised will help us to get life-changing information to more autistic people and family members through our website and helpline.

Alongside Travelers Insurance and KPMG, champion toymaker Playmobil partnered with us for World Autism Awareness Week, with a film featuring autistic people and family members – and their Playmobil counterparts. We know how many autistic people and families love Playmobil. Working with us, the company have now begun research into the potential benefits of Playmobil specifically for autistic people.

And finally, a brave group of employees from More2 pushed themselves to complete the Three Peaks Challenge for us. By scaling Snowdon, Ben Nevis and Scafell Pike, they raised £15,883, helping us to support more individuals and make society more autism-friendly for the future.

5 Increasing our supporter base

We couldn't help autistic people and their families in the ways we do without the crucial financial support our fundraisers, members and donors give our charity – as well as the hours our wonderful volunteers give us for free.

Fundraising

The key fundraising events we organised this year were:

- World Autism Awareness Week – £295,000 (best ever!) including Night Walks – £140,000
- Virgin Money London Marathon – £440,000 (best ever!)
- New York Marathon – £63,000 (best ever!)
- AMG Ball in collaboration with the NSPCC – £60,000
- RideLondon – £46,000
- Scafell Pike Trek – £45,000
- Buckingham Palace Fundraising Event – £226,062.50 (inclusive of £16,512.50 in Gift Aid payments).

Membership and volunteering

Membership

- 22,581 members at the end of the year
- 130 members and guests attended our AGM at the Museum of London

Volunteering

- Over 2,000 volunteers across our charity, including our helpline, in our groups and branches and helping at our events.

Next year, we will:

Increase our ability to transform lives and change attitudes by:

- piloting new approaches to staff recruitment
- beginning implementation of new digital tools to support our social care and education delivery
- changing how we communicate what we do, so that more autistic people and family members are aware of what we can offer them
- continuing our focus on fundraising and trading to cover the costs of non-commissioned activities.

A big thank you to...

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

The Anderson Foundation
Axcis Education Recruitment
The Baily Thomas Charitable Fund
Lord and Lady Bamford
Bank Workers Charity
Colin and Ana Barrow
The Berni Family Trust
The City Bridge Trust
Clarks
Clifford Chance
County Group
The Cullum Family Trust
Jim Daley
Disney Theatrical Group
Dr Scholl Foundation
Eveson Charitable Trust
Exchange Chambers
Harvey Foster and Lesley Torson

We would also like to thank the many organisations 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.

Department for Education	£750,000 from the Department for Education towards the Autism Education Trust (AET). The National Autistic Society manages the AET on behalf of a coalition of autism partners.
Scottish Government CashBack for Communities Programme	£161,861 to run Moving Forward employment support programme for autistic young people in Scotland
Her Majesty's Prison and Probation Service	£69,723 to improve services for offenders with learning disabilities and autism, and to provide access to expert advice to support sentence planning to improve outcomes
Department of Health and Social Care	£15,000 from the VCSE Health and Wellbeing Alliance
Department of Health and Social Care	£5,918 to support transition into work
Department of Health and Social Care	£13,420 through the Cross Sector Partnership on autism
Scottish Government Health and Social Care Alliance Scotland	The NASplus project is supported by a grant of £44,617 from the Transforming Self-Management in Scotland Fund provided by the Scottish Government, administered by the Health and Social Care Alliance Scotland (the ALLIANCE).
Care Quality Commission	£41,945 as part of the 'Tell us about your care' partnership
National Lottery Funding – Big Lottery Fund (Scotland, Improving Lives)	£35,023 to run a full programme of support for autistic adults in Scotland
Big Lottery Fund – People and Places	£30,476 to expand our network of branches from 13 to 17 and enhance the support offered by the existing branches
Scottish Government – Autism Innovation & Development Fund	£15,734 for National Autistic Society Coffee Clubs
West Berkshire Council	£15,510 for West Berkshire Social Groups

Grange Farm Centre Trust
The David and Claudia Harding Foundation
Harper Macleod LLP
HelmsBriscoe
International Foundation of Applied Disability Research (FIRAH) and the UEFA Foundation for Children
KPMG Scotland
Sir Frank and Lady Lowe
MACE
Martyn Drake
Chris and David
McAvoy-Newns
Charles and Alison McGregor
Monarch Airlines
Money.co.uk
More 2

Morrisons
Aneel Mussarat
Anooshe Mussarat and Edmund Kissner
The National Autistic Society's Circle of Friends
National Garden Scheme
National Lottery Awards for All England
Brian and Meredith Niles
The Norton-Freeman Charitable Trust
Bruno Paulson and Charlotte Warner
Pears Foundation
Ian and Audrey Perkins
PLAYMOBIL
The Progress Foundation

Prospero World
Sainsbury's
The Simmonds Family
The Trustees of Spectrum Care, Resources And Education In Autism Management (SCREAM)
Stavros Niarchos Foundation
The Steel Charitable Trust
Stella&Dot
John and Marianne Swannell
Taylor Wimpey
Tesco
W&R Barnett
Waitrose Community Foundation
Young Start



Annual review strategic report

Part 2: Financial review

Overview

The NAS Group in year results show net incoming surplus of £0.5m from a surplus of £0.7m in 2016-17. The decrease on last year's figure of £0.2m is due to reductions in unrestricted income, primarily across our contracted services along with increases in staff costs in areas such as sleep-ins. We continue to negotiate for uplifts with our funding authorities.

Our total free reserves (general and designated reserves) have increased slightly to £9.8m from £9.5m the previous year. The Trustees have chosen to increase the level of funds designated in the year for support the organisation's strategic plan to £4.5m from £4m. Our general reserves are £5.3m.

The Trustees are confident that these results ensure that the National Autistic Society can continue to be able to provide much needed support to our beneficiaries.

Financial highlights

NAS Group

Total income was £96.1m, a decrease of £1.2m from last year. Expenditure has decreased by £0.9m to £95.6m. Overall income reduced due to planned closures and restructuring of our services, closure of Mendip House and reduced outreach contracts.

- Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services and remains at 85.4% (2016/17: 83.8%) of our total income.
- Overall, voluntary income increased by £0.5m to £10.5m, whilst the costs of fundraising decreased by £0.6m to £2.5m. This was in part due to a lower allocation of support costs reflecting a change in the mix of activity across the organisation.
- Income from donations and gifts increased by £0.4m to £6.3m, whilst income from grants (excluding NAS Academies Trust) reduced slightly to £2.1m (2016/17: £2.2m) and legacy income increased to £0.5m (2016/17: £0.2m).
- Unrestricted donations and legacies increased by £0.8m to £5.8m, thanks principally to event fundraising income, legacy receipts and donations.
- Gross unrestricted fundraised income was up £0.8m to £6.9m. Restricted voluntary income fell by £0.3m to £3.2m. Net fundraised income (excluding NASAT) was up by £1.1m.
- We continued our investment in attracting new regular givers to the charity, spending £577k of direct expenditure in the year. Since we commenced this programme of investment in 2011-12, the charity's gross annual income from individual giving has grown from £0.6m to £1.4m in 2017-18.
- Our £99k investment the previous year in growing the size of the team participating in running events and fundraising on behalf of our charity, was well rewarded, with by far our most successful ever year for running events, up by £0.2m, and an overall increase in our events income of £0.5m to £2.4m.
- Lower than forecast receipts from trust and statutory grants, corporate partnerships and, to a lesser degree, individual giving, were outweighed by higher than forecast receipts from legacies and, in particular, supporter fundraising, reflecting a highly successful year in respect of participation events and World Autism Awareness Week fundraising.
- Whilst some of the growth in our fundraising income during the year was due to the volatility of legacy receipts, the remainder reflects our continued investments in those areas which provide reliable, unrestricted income in the future, including individual giving and supporter fundraising.
- This is reflected in the long-term trend from an over-reliance on restricted income to a higher proportion of more sustainable, unrestricted income, which last year (excluding NAS Academies Trust) accounted for two thirds of our voluntary income, having stood at one stage at less than 40%.
- Income from other trading activities remained stable at £0.4m.
- Investment income was slightly lower £0.08m (2016/17: £0.1m) due to low interest rates and slightly decreased average cash levels held throughout the year.

- Cash decreased to £16m (2016/17: £17.2m) due to interest repayment on a new loan for the purchase of the new Anderson Campus in Chigwell and the challenges we face with funding authorities meeting the increasing costs of delivery, in particular the requirements regarding payments for sleep ins in our contracted services.
- Expenditure on charitable activities decreased to £95.7m (2016/17: £96.6m), the National Autistic Society continues to work towards paying all its employees the living wage. Whilst we made efficiencies in a number of cost areas, we are also now holding a provision in relation to sleep in payments.
- Staff costs accounted for 72% of our overall costs, a slight increase from 70% last year as we continue to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £7m in the year, which includes the purchase of the new Anderson Campus in Chigwell for £6m.
- Designated funds are higher at £4.5m (2016/17: £4m) to enable the continued investment in donor acquisition, to support the development of our schools and services and enable the Charity to move forward with its digital transformation programme.
- The value of our LGPS pension deficit has decreased in year to £16m from £16.7m.

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 individuals.

- Turnover increased from £60.4m to £62.8m mainly due to an increase in fee income with the opening of the new Anderson School in Chigwell. 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.
- £56.7m 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, the Directors consider the results for the year and the position at the year-end to be satisfactory and in line with their three-year business plan.

Autism UK Ltd

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

- Turnover decreased from £367k in 2016/17 to £324k this year mainly due to lower Christmas card sales and a decrease in sponsorship income.
- Costs have also decreased by £18k to £91k as a result of the decrease in printing, mailing and warehousing costs primarily related to the Christmas card sales.

NAS Academies Trust

The NAS Academies Trust operates our two existing free schools and continues to work with the Department of Education in the delivery of a third school to be based in Lambeth.

It has two main sources of income – grants received from the Education Funding Agency and contracted fees from local authorities.

Total income for the year was £4.4m (2016/17: £4.1m).

- Grant income excluding capital received from the EFA increased slightly from £1.07m to £1.2m as both schools continue to grow in pupil numbers.
- Likewise contracted income increased to £0.4m from £2.9m as the number of pupils grew.

Expenditure also increased from £2.6m to £3.3m in line with the increase in pupil numbers.

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, face-to-face fundraising, telemarketing, payroll and social media.

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

The charity is a member of the Institute of Fundraising and within this the Compliance Directorate (formally the PFRA) where we register as face-to-face users.

We subscribe to the Fundraising Regulator including Fundraising Preference Service and we are also signed up to the Telephone Preference Service. Our lotteries are regulated by the Gambling Commission.

We referred a complainant to the Fundraising Regulator in late 2017 and, in March this year, the Regulator upheld the complaint, which was focused on the processes that support consent gathering through our fundraising agencies.

We have subsequently made adjustments to the way we process data from third party agencies and also amended our privacy policy to make it clearer that changes to stated consent preferences can take a short while to come into effect. The Fundraising Regulator is satisfied that we have responded properly to the original complaint. A full apology has been made to the complainant.

Apart from that we haven't had any breaches. We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls within a week of the campaign start date and on a monthly basis for rolling campaigns. With our door to door fundraising, fundraisers are shadowed when we do starter and refresher training.

During the course of the year, the charity received 14 complaints relating fundraising, all of which 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.

Principal risks and uncertainties

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

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 major risks:

- **Financial: maintain income.** The Board continues to support the current five year business plan for the period 2014/15 to 2018/19 and the approved budget for the 2018-19 financial year has been prepared in line with the agreed business plan assumptions. Regular reviews of progress against the business plan are undertaken by senior management and overseen by the Trustees.

- **Operational:** ensure the provision of high levels of safeguarding for the vulnerable young people and adults we work with. Our Services Quality and Development and Education Quality and Development Committees, in conjunction with the main board, will continue to review and verify safe practice.
- **Operational:** ensure the ability to change the way we deliver services to respond to changing need. We work closely with stakeholders including autistic people who receive our services as well as those who fund these services to ensure that our activities are structured accordingly.

The Trustees have considered whether there are any factors likely to affect the financial performance or position of the charity going forward and have identified that we, along with many other charities, must analyse the impact of the increase in the national living wage. The Trustees are working with the Executive on several work streams to identify efficiencies and growth opportunities to ensure the continued financial viability of our charity.

The 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.

Pay policy

Pay is set based at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We are a market median payer which means when compared to similar roles in the market, we pay key management staff at the middle band level.

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

- performance and contribution measured against business priorities
- contractual and statutory obligations (eg teachers' terms/equal pay)
- comparable market benchmark

- alignment with the charity's pay mechanism and cycle
- alignment with the charity's pay priorities at the given time
- affordability within the charity's financial perimeters.

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

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

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. With general funds (risk reserve) slightly lower at £5.3m the charity is below the target risk reserve requirement set out in its Reserves policy but this takes into account our decision to set aside a further £0.9m in designations to enable improvements and growth within our operations and the commencement of the digital transformation programme which will deliver efficiencies as it rolled out across the Charity. The budget for 2018-19 is set to deliver an in year surplus to start to replenish reserves used to fund this investment.

The general reserves figure of £5.3m 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. In determining the requirement for a target risk reserve level of £7m the Trustees considered the following:

- the impact of significantly reduced income across schools and services requiring a commercial business review of operations and / or a significant change to service provision
- the impact on the charity's ability to deliver its charitable activities of reduced income from fundraising activities
- the impact of changing business needs on our property portfolio requiring significant property investment or divestment.

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 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 believe that there are no material uncertainties that call into doubt the charity's ability to continue and the accounts have therefore been prepared on the basis that the charity is a going concern.

Pensions and FRS102

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

We include within our accounts the actuarial valuation of our three Local Government Pension Schemes. This year, our liability has decreased by £0.7 in contrast to an increase by £2.4m to £16.7m, a decrease last year of £2.4m in 2015/16 and increase of £3.2m in 2014/15. 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.

It was expected that the revised basis for valuation brought in under FRS102 will minimise fluctuations in the actuarial valuation but this has not been the case.

Note 24 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position. The table at the top of the next page shows the impact on our reserves.

Reserves held @ 31 March (excluding pension reserves)	2018 £000	2017 £000
Free Reserves	5,278	5,541
General funds - designated	4,505	3,964
Restricted reserves	2,616	4,072
Designated funds - fixed assets	26,822	25,997
NAS Academies Trust reserves	10,188	9,418
Total Reserves excluding pension reserve	49,409	48,991
Pension	(15,957)	(16,650)
Total Reserves	33,452	32,342

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 the Trustees have agreed that £4m could be deposited in one year bonds, funds could also be deposited in notice accounts, short term deposit accounts or three or six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remains in place during 2017/18.

Due to interest rates being consistently at low levels throughout the year and taking into account the cautious approach adopted by the Trustees, the investment return generated during the year was in line with expectations. The charity continues to work to maximise the returns it generates from its investments.

As at 31 March 2018 the Society had £5.5m invested in a combination of three month, six month bonds and one-year fixed rate bonds, a further £3.5m in corporate deposit accounts and the balance held in interest bearing current accounts.

Impact on reserves	2018 £m	2017 £m	2016 £m	2015 £m	2014 £m
Restricted reserves excluding NAS Academies Trust	2.6	4.1	3.8	3.9	4.3
Restricted Funds NAS Academies Trust	10.2	9.4	8.4	7.7	4.4
Unrestricted reserves before pension funds deficit	36.6	35.5	36.5	35.5	35.5
FRS102 opening deficit on pension funds	(16.7)	(14.3)	(16.7)	(13.5)	(16.4)
Change in FRS102 pensions deficit in year	0.7	(2.4)	2.4	(3.3)	2.8
Reported total reserves as per Balance Sheet	33.4	32.3	34.4	30.3	30.6



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 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. Our national office addresses are given on our website.

We are a membership organisation, with over 22,500 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. Members can also stand for election to our National Forum. As at 31 March 2018 there were 116 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.

The National Forum

Members of our charity elect a Forum of up to 40 members. A further five members may be appointed by the Board. Forum members act as a sounding board for the Trustees on major issues, engaging with regional management and branches as well as serving on some committees and working parties.

Forum members normally hold office for a term of four years and may stand again for re-election for one further term. However, if a member is also a Trustee, then their term of office on the Forum may continue until the member stands down from the Board. Forum members are elected by National Autistic Society members in the region in which they live, the regions being defined as Scotland, Northern Ireland, Wales, North and Central England and Southern England.

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 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.

Members of the Forum who are interested in becoming a Trustee are encouraged to gain experience of the Board's work by serving as a co-opted member of one of the Board's committees. However, the selection process for Board appointments is the same for both Forum members and others.

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 meetings of the National Forum (whether or not they are Forum members) and 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 every three years thereafter while they remain a Trustee.

Trustee induction and training

All Trustees are issued with a comprehensive manual. This sets out their role and responsibilities as Trustees, including the Code of Governance and Trustees' responsibility for risk management, together with key policies such as 'Matters Reserved to the Board', 'Reserves and Investment' and 'Financial Authorisation Levels'. Terms of reference for the various Board committees are also included, together with an explanation of the senior management structure.

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.

Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by a strategic management group of eight Directors, who lead the functional activities: the Director of the Centre for Autism; the Director of Finance; the Director of Fundraising and Commercial; the Director of External Affairs and Social Change; the Director, Scotland; the Director of Human Resources; the Director of IT; and the Director of Governance.

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 each year 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 year we have in addition rolled out regional forums to ensure that we can understand and be responsive to local staffing issues and suggestions.

Honorary offices

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

HRH The Countess of Wessex has been our charity's Royal Patron since August 2003. This year, she attended our Professional Conference and talked to many people working in the field of autism.

Our President Jane Asher hosted our annual Christmas concert, Stars Shine for Autism, at St Clement Danes church in London with the prestigious EC4 amateur choir. Jane also sat on the film judging panel for our first autism film and media awards, Autism Uncut. We thank her for her continued involvement in our charity's work.

Key volunteers, staff and advisers

Patron: Her Royal Highness The Countess of Wessex

President: Jane Asher

Chief Executive: Mark Lever

Vice Presidents:

Elizabeth, Baroness Astor of Hever
Dr Gillian Baird OBE MA, MB, BChir, FRCP, DCH
(Resigned May 2018)
Professor Simon Baron-Cohen
Rt Hon John Bercow, MP
Sally Bercow
Baroness Browning of Whimble
Peter Cullum CBE
Simon Cullum
William Elliot
Professor John Dickinson
David Downes
Judy Lusty
Dr Christopher Mason MBE
Richa Sethia
John Swannell
Marianne Swannell
Baron Touthig of Islwyn and Glansychan

Trustees

Dr Carol Homden CBE, Chair of Trustees
Krishnaswamy Murali, Vice Chair
Judy Berkowicz
Clare Beswick (resigned November 2017)
Dr Sophie Castell
Felicity Chadwick-Histed
Stephen Davies
Roberta Doyle (appointed July 2017)
Amanda Forshaw
David Harbott

Prof Sylvia Johnson
Elisa Menardo
Stewart Rapley
David Reeves
Pamela Reitemeier
Mike Stanton, National Forum Chair

Strategic Management Group

Jacqui Ashton Smith, Education Development
Hannah Barnett, Adult Services
Kelly Evans, Finance
Alastair Graham, Fundraising and Commercial
Paul Harper, Governance
Jane Harris, External Affairs and Social Change
Carol Povey, Centre for Autism
Wande Showunmi, Human Resources
Nick Slowe, IT

Banker

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

Auditor

Crowe UK LLP, St Brides House, 10 Salisbury
Square, London EC4Y 8EH
Crowe UK LLP has indicated its willingness to be
reappointed as statutory auditor.

Solicitors

Fraser Brown, Solicitors, 84 Friar Lane,
Nottingham, NG1 6ED
Clifford Chance London, 10 Upper Bank Street,
London E14 5JJ
Anthony Collins Solicitors LLP, 134 Edmund Street,
Birmingham B3 2ES
Trowers & Hamlins London, 3 Bunhill Row,
London EC1Y 8YZ
Stone King LLP, Boundary House, 91
Charterhouse Street, London EC1M 6HR

Company Secretary

Paul Harper



Statement of Trustees' responsibilities

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

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

In preparing these financial statements the Trustees are required to:

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

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

Investment (Scotland) Act 2005 and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

This Directors Report, prepared under the *Charities Act 2011*, the *Companies Act 2006* the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 4 October 2018, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

Dr Carol Homden CBE
Chair of the Board of Trustees



Independent Auditor's Report

to the Members and Trustees of the National Autistic Society

Report opinion

We have audited the financial statements of the National Autistic Society for the year ended 31 March 2018 which comprise the Group Statement of Financial Activities, the Group and Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including a summary of 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).

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.

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 2018 and of the group's 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate
- or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 200

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 the 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* require 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 set out on page 33, 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 group's or 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.

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

Tina Allison

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

8 November 2018

Crowe UK LLP is eligible to act as an auditor in terms of section 1212 of the *Companies Act 2006*.



Our Accounts

Year ended 31 March 2018

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

Year ended 31 March 2018

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2018 £'000	2018 £'000	2018 £'000	2018 £'000	2017 £'000
Income and Endowments from						
Incoming from charitable activities						
Striving for Excellence						
Education		26,276	3	2,926	29,205	27,028
Social and independent living support		51,843	-	-	51,843	54,528
Autism Expertise		131	-	-	131	129
Social Change and National Voice		90	-	-	90	112
Partner for Life		112	-	-	112	67
Supporting Professionals		3,638	-	-	3,638	3,993
Donations and legacies	3	5,847	3,176	1,459	10,483	10,047
Other trading activities	4	347	-	-	347	392
Investment income		82	-	3	85	111
Other Income	5	202	-	9	211	881
Total income		88,568	3,179	4,397	96,144	97,290
Expenditure on						
Raising funds		2,512	-	-	2,512	3,215
Expenditure on Charitable activities						
Striving for Excellence						
Education		24,296	88	3,818	28,202	26,802
Social and independent living support		52,958	456	-	53,414	52,895
Autism Expertise		1,915	239	-	2,154	2,442
Social Change and National Voice		1,754	673	-	2,427	2,773
Partner for Life		1,932	700	-	2,632	2,980
Supporting Professionals		3,405	912	-	4,317	5,461
Total expenditure	6	88,772	3,068	3,818	95,658	96,568
Net incoming / (expenditure)	7	(204)	111	579	486	720
Transfers between funds	16-18	1,568	(1,568)	-	-	-
Actuarial (losses)/ gains on defined benefit schemes	24	551	-	71	622	(2,735)
Net movement in funds		1,915	(1,457)	650	1,108	(2,015)
Reconciliation of funds						
Funds brought forward	16-18	19,118	4,072	9,153	32,343	34,357
Fund balances carried forward	16-18	21,034	2,615	9,803	33,452	32,342

The net income for the financial year dealt with in the financial statements of the Parent Company was £0.5m (2017: £0.7m). The notes on pages 43-70 form part of these financial statements.

Consolidated and Charity Balance Sheet

As at 31 March 2018

Company Number 1205298

	Notes	2018 £'000	Group 2017 £'000	Charity 2018 £'000	2017 £'000
Fixed assets					
Tangible assets	8	30,309	25,027	30,309	25,027
Tangible assets - NAS AT	8	7,615	7,597	-	-
Investments in subsidiaries	9	-	-	-	-
		37,924	32,624	30,309	25,027
Current assets					
Stocks		77	82	77	82
Debtors	11	10,722	10,378	8,754	8,454
Cash deposits		11,619	13,728	11,619	13,728
Cash at bank and in hand		1,135	1,436	1,135	1,437
Cash at bank and in hand - NAS AT		3,152	2,040	-	-
		26,705	27,663	21,585	23,701
Creditors: amounts falling due within one year	12	9,020	11,083	6,473	8,942
Net current assets		17,685	16,581	15,112	14,759
Total assets less current liabilities		55,609	49,204	45,421	39,786
Creditors: amounts falling due after more than one year	14-15	6,200	212	6,200	212
Net assets excluding pension liabilities		49,409	48,993	39,221	39,574
Defined benefit pension scheme liabilities - NAS	24	(15,571)	(16,384)	(15,571)	(16,384)
Defined benefit pension scheme liabilities - NAS AT	24	(386)	(266)	-	-
Net assets including pension liabilities		33,452	32,342	23,650	23,190
Funds					
Restricted funds	16	2,615	4,072	2,616	4,072
NAS Academies Trust	17				
Restricted Fixed Assets Funds		7,615	7,597	-	-
Restricted Funds		2,573	1,821	-	-
Pension reserve - NAS AT		(386)	(266)	-	-
		9,802	9,152	-	-
Unrestricted funds:	18				
Designated funds - fixed assets		26,822	25,997	26,822	25,997
Designated funds - other		4,505	3,964	4,505	3,964
General fund		5,278	5,541	5,278	5,541
Revaluation reserve		-	-	-	-
Unrestricted funds excluding pension liabilities		36,605	35,502	36,605	35,502
Pension reserve	18	(15,571)	(16,384)	(15,571)	(16,384)
Unrestricted funds including pension liabilities		21,034	19,118	21,034	19,118
Total funds	19	33,452	32,342	23,650	23,190

The notes on pages 43-70 form part of these financial statements.

Approved by the Trustees and authorised for issue on 4 October 2018 and signed on their behalf by Dr Carol Homden CBE, Chair of Trustees.

Consolidated cashflow statement

Year ended 31 March 2018

	Notes	2018 £'000	2017 £'000
Net cash (used in) / provided by operating activities	1	(80)	4,954
Net cash provided by / (used in) investing activities	2	(6,916)	(525)
Net cash (used) in financing activities	3	5,697	(304)
(Decrease)/Increase in cash in the year		(1,299)	4,125
Net cash resources at 1 April		17,205	13,080
Net cash resources at 31 March		15,906	17,205
(Decrease)/Increase in cash in the year		(1,299)	4,125
1. Reconciliation of net incoming resources to net cash inflow from operating activities		2018 £'000	2017 £'000
Net income for the reporting period		487	723
Interest from investments		(86)	(111)
Depreciation charges		1,681	1,874
Loss/(Profit) on sale of fixed assets		6	(195)
Decrease in stock		5	32
(Increase)/Decrease in debtors (excl interest receivable)		(330)	2,527
(Decrease)/Increase in creditors		(2,063)	642
Pension service cost / (credit)		220	(539)
Net cash (used in)/provided by operating activities		(80)	4,954
2. Cash flows from investing activities		2018 £'000	2017 £'000
Opening debtor balance		(33)	(18)
Interest income on cash deposits		86	111
Closing debtor		18	33
Net cash provided by investing activities		71	126
Purchases of property, plant and equipment		(6,988)	(1,251)
Proceeds from sale of fixed assets		-	600
Net cash (used in) acquiring assets		(6,988)	(651)
Net cash (used in) investing activities		(6,917)	(525)
3. Cash flows from financing activities		2018 £'000	2017 £'000
New loans		6,000	-
Repayment of interest free loan		(6)	(6)
Repayment of City Road purchase loan		(298)	(298)
Net cash provided by/(used in) financing activities		5,696	(304)
4. Analysis of cash and cash equivalents		2018 £'000	2017 £'000
Cash in hand		6,886	7,190
Notice deposit (less than 3 months)		9,020	10,015
Total cash and cash equivalents		15,906	17,205

Notes forming part of the financial statements

1 Company Information

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

2 Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK FRS102 effective from 1 January 2015, the *Charities Act 2011*, the Academies Accounts Direction issued by the EFA, the *Companies Act 2006* and applicable accounting standards.

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the Annual Report on page 24. The particular accounting policies adopted by the Trustees apply to the National Autistic Society and all its subsidiaries unless stated otherwise and these policies are described below.

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

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

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 for further details.

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

Income

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

The following accounting policies are applied to specific income streams:

Donations and legacies

• Voluntary contributions

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

• Legacies

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

• Donated services or facilities

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

• Grants receivable

Grants receivable for revenue expenditure

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

General Annual Grant is recognised in full in the year for which 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 continued**

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.

Resources expended

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

All resources expended are inclusive of irrecoverable VAT.

Costs of raising funds

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

Charitable activities

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

Grants payable

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

Governance

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

Fund accounting

The charity maintains various types of funds as follows:

- **Restricted funds**

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

- **Unrestricted funds**

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

- **Designated funds**

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

Transfers between funds

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

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

Tangible fixed assets

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

No depreciation is charged on freehold land.

The rates of depreciation applied to other assets are:

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

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

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

Stocks

Stocks comprise publications, DVDs, CD-ROMs and other general merchandise and are stated at the lower of cost and net realisable value.

Capital commitments

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

Branches

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.

Irrecoverable VAT

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

Financial instruments

The National Autistic Society has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at 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.
- **Pension provision** – The charity has provided for its possible liability in relation to its TPS pension provision totalling £204k.

Pension contributions

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

- **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.

- **Defined contribution pension scheme**
The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.
- **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 and 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	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2018	2018	2018	2018	2017
	£'000	£'000	£'000	£'000	£'000
Donations and gifts	4,997	1,345	8	6,350	5,910
Legacies	469	71	-	540	199
Grants - Revenue	381	1,760	1,199	3,340	3,487
Grants - Capital	-	-	253	253	451
Total	5,847	3,176	1,460	10,483	10,047

During 2017-18, funds received from the EFA including capital was £1,419m (2017: £1,518m). No other form of assistance was received from them.

As per our policy, all notified legacies were considered in respect of whether they should be accrued in the current year end. We reviewed our legacy pipeline and considered the accuracy of predicting the amount and timing of receipt and as such none were brought into income.

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

During 2017-18, the National Autistic Society 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	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2018	2018	2018	2018	2017
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Sponsorships	195	-	-	195	222
Christmas cards	130	-	-	130	142
Other	22	-	-	22	28
Total	347	-	-	347	392
Resources expended					
Christmas cards	87	-	-	87	113
Total	87	-	-	87	113

5 Other income

	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2018	2018	2018	2018	2017
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Surplus on sale of assets	-	-	-	-	208
Other	202	-	9	211	673
Total	202	-	9	211	881

6 Analysis of expenditure

	Direct Costs 2018 £'000	Support Costs 2018 £'000	Total Costs 2018 £'000	Total Costs 2017 £'000
Cost of raising funds	2,326	186	2,512	3,215
Charitable expenditure				
Striving for Excellence:				
Education	25,966	2,236	28,202	26,802
Social and independent living support	48,525	4,889	53,414	52,895
Autism Expertise	2,024	131	2,155	2,442
Social Change and National Voice	2,638	136	2,427	2,772
Partner for Life	2,486	146	2,632	2,979
Supporting Professionals	4,060	257	4,317	5,464
Total expenditure	87,677	7,981	95,658	96,569

	Costs of raising funds £'000	Education £'000	Social and independent living support £'000	Autism Expertise £'000	Social Change and National Voice £'000	Partner for Life £'000	Supporting Professionals £'000	Total £'000
Support costs are made up of:								
Human resources	16	216	432	11	11	12	22	720
Information technology	68	752	1,589	47	50	54	94	2,654
Finance and business services	53	744	1,773	37	39	42	74	2,762
Chief executive, governance and quality assurance	27	308	632	19	20	21	37	1,064
Marketing and customer relations management	22	216	463	17	16	17	30	781
Total	186	2,236	4,889	131	136	146	257	7,981

Governance cost included in support costs was £208k (2017: £242k)

Basis of allocation - Support costs are allocated as follows: human resources and payroll is allocated on head count; offices services is allocated on desks; information technology is partly allocated on PC/laptops and partly on direct usage; all other support costs are allocated as a percentage of expenditure.

6 Analysis of expenditure continued

Governance cost analysis	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2018	2018	2018	2018	2017
	£'000	£'000	£'000	£'000	£'000
Company Secretary	85	-	-	85	82
Internal audit	24	-	-	24	43
Meeting expenses	9	-	-	9	6
External audit	57	-	20	77	76
Trustees' expenses	13	-	-	13	36
Total	188	-	20	208	242

7 Net incoming/(outgoing) resources

	Group		Charity	
	2018	2017	2018	2017
	£'000	£'000	£'000	£'000
Net incoming/(outgoing) resources for the year are stated after charging:				
Auditor's remuneration:				
Statutory audits				
- current year	55	55	44	44
- prior year	22	20	8	3
Other services:				
Taxation and Advisory	33	33	31	31
Depreciation:				
Tangible fixed assets	1,681	1,874	1,427	1,327
Profit/loss on disposal of fixed assets:				
Profit/ Loss on disposal	(6)	195	-	195
Operating lease rentals:				
Rent payable on properties	2,538	2,486	2,538	2,486
Hire of equipment	137	105	137	105
Hire of vehicles	794	866	781	866

8 Tangible fixed assets applied for charity use – Group and Entity

	Freehold properties	Short leasehold properties	Major refurbishment	Motor vehicles	Fixtures and office equipment	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost							
As at 1 April 2017	31,061	9,704	2,283	198	5,583	525 4	9,354
Additions	5,415	198	182	-	320	873	6,988
Disposals	-	(5)	-	(7)	-	-	(12)
Transfers for year	-	(8)	79	-	20	(92)	-
As at 31 March 2018	36,476	9,889	2,545	191	5,923	1,306	56,330
Accumulated depreciation							
As at 1 April 2017	6,720	3,479	1,292	187	5,052	-	16,730
Charge for year	590	330	374	7	381	-	1,682
Released on disposals	-	-	-	(6)	-	-	(6)
As at 31 March 2018	7,310	3,809	1,666	188	5,433	-	18,406
Net book value							
As at 1 April 2017	24,341	6,226	990	11	531	525	32,624
As at 31 March 2018	29,166	6,080	878	3	490	1,306	37,924
Included in above							
NBV of NAS AT assets							
As at 1 April 2017	3,738	3,247	134	1	96	382	7,597
Additions in the year	-	48	3	-	-	227	278
Transfers for year	-	-	-	-	-	-	-
Depreciation charged in the year	(67)	(70)	(36)	-	(81)	-	(254)
Disposals	-	(5)	-	-	-	-	(6)
As at 31 March 2018	3,671	3,219	101	-	15	609	7,615

Freehold properties include land at cost of £6,052,458 (2017: £2,983,791).

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

9 Investments in subsidiaries

	2018 £	2017 £
NAS Services Ltd		
The Society owns all of the share capital of NAS Services Ltd, a company registered in England and Wales (No 2757062), engaged in the provision of services.		
2 Ordinary £1 Shares	2	2
Autism UK Ltd		
The Society owns all of the share capital of Autism UK Ltd, a company registered in England and Wales (No 3133559), engaged in fundraising including Christmas card sales and promotional work.		
2 Ordinary £1 Shares	2	2
Other subsidiaries		
The Society has the following dormant subsidiaries all registered in England and Wales.		
Autistic Cards Ltd	100	100
Autism North West Ltd	2	2
Ideas on Autism Ltd	2	2
NAS Network Ltd	2	2
Autism Scotland Ltd	1	1
Autism Wales Ltd	1	1
Action for Autism Ltd	1	1
	113	113

All subsidiary companies have the same registered office as the parent as shown in Note 1.

10 Results of trading companies and parent charity

	The National Autistic Society	The National Autistic Society	NAS Academies Trust	NAS Academies Trust	NAS Services Ltd	NAS Services Ltd	Autism UK Ltd	Autism UK Ltd
	2018	2017	2018	2017	2018	2017	2018	2017
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Turnover	28,585	32,447	4,397	4,114	62,840	60,362	324	367
Gift aid income from subsidiaries	6,388	5,682	-	-	-	-	-	-
Operating charges	(35,064)	(38,271)	(3,818)	(3,252)	(56,675)	(54,926)	(91)	(109)
(Loss)/Surplus	(91)	(142)	579	862	6,165	5,436	233	258
Administration and other costs	-	-	-	-	-	-	(11)	(12)

10 Results of trading companies and parent charity continued

	The National Autistic Society	The National Autistic Society	NAS Academies Trust	NAS Academies Trust	NAS Services Ltd	NAS Services Ltd	Autism UK Ltd	Autism UK Ltd
	2018	2017	2018	2017	2018	2017	2018	2017
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Surplus/(Deficit) before actuarial (Losses)/Gains	(91)	(142)	579	862	6,165	5,436	222	246
Actuarial (losses) on defined benefit pension schemes	551	(2,653)	71	(82)	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(6,165)	(5,436)	(222)	(246)
Retained surplus/ (deficit) for the year	460	(2,795)	650	780	-	-	-	-

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 2018 was £2, representing the share capital in each company (2017: £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 2018 were £9,803k (2017: £9,152k).

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 National Autistic Society, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School opened January 2015 and the third, The Vanguard School will open in September 2018. The Academies Trust has an accounting reporting date of 31 August.

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

Transaction with subsidiaries

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

	2018	2017
NAS Services Ltd	6,165	5,436
Autism UK Ltd	222	246

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 £144k (2017: £129k) in finance, payroll & HR support, IT Support, project management and marketing services from the charity.

11 Debtors

	Group		Charity	
	2018	2017	2018	2017
	£'000	£'000	£'000	£'000
Trade debtors	7,886	7,232	5,492	5,037
Other debtors	149	177	149	177
Amounts due from group undertakings	-	-	1,612	1,503
Prepayments and accrued income	2,687	2,969	1,501	1,737
Total	10,722	10,378	8,754	8,454

12 Creditors: amounts falling due within one year

	Group		Charity	
	2018	2017	2018	2017
	£'000	£'000	£'000	£'000
Loans repayable	680	1,636	680	1,636
Trade creditors	3,183	4,115	1,710	2,799
Taxation and social security	531	338	512	380
Accruals and provisions	3,261	3,642	3,160	3,399
Fees invoiced in advance and deferred income	1,365	1,351	411	727
Total	9,020	11,082	6,473	8,942

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
	2018	2018
	£'000	£'000
Balance as at 1 April 2017	416	405
Amounts released in year	(1,252)	(1,223)
Amounts deferred in year	940	900
Balance as at 31 March 2018	104	82

13a TPS Provision

In 2014-2015, the Trustees set aside a provision of £1,077m in respect of additional expected pension costs.

	Group	Charity
	2018	2018
	£'000	£'000
Balance as at 1 April 2017	720	720
Amounts released in year	(516)	(516)
Amounts deferred in year	-	-
Balance as at 31 March 2018	204	204

14 Creditors: amounts falling due after more than one year

	Group		Charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Interest free mortgage (Note a)	200	200	200	200
Trafigura Loan (Note b)	-	12	-	12
Anderson School Loan (Note c)	6,000	-	6,000	-
Total	6,200	212	6,200	212

Note a: Property in Carpenter's Close is mortgaged to East Anglian Autistic Support Trust (EAST). The loan of £200,000 is not required to be repaid provided the property is used for the benefit of autistic adults. The charge will be released on 30 November 2036.

Note b: An interest free loan received from Trafigura in relation to the funding of Network Autism to be repaid over three years from 2018.

Note c: In July 2017 the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6M plus £0.12M irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6M repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan is secured on the purchased property, City Road Offices, Crofton Road Sybil Elgar house and a cash charge of £664k. Guarantees in respect of all amounts owed by the charity to the lender were provided by the charity's active trading companies, NAS Services Limited and Autism UK Limited, their exposure being joint and several.

15 Loans

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

	Group		Charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Trafigura interest free loan				
Instalments falling due in less than one year	6	-	6	-
Instalments falling due between two and five years	-	12	-	12
Total	6	12	6	12
NAS Enterprise Campus loan				
Instalments falling due in less than one year	180	-	180	-
Instalments falling due between two and five years	1,041	-	1,041	-
Instalments falling due after five years	4,779	-	4,779	-
Total	6,000	-	6,000	-
Loans due after five years and not repayable by instalment:				
Interest free mortgages	200	200	200	200
Total	6,206	212	6,206	212

16 Movement on restricted funds

	Balance 1 April 2017	Income	Expenditure	Transfers	Balance 31 March 2018
	£'000	£'000	£'000	£'000	£'000
Striving for Excellence:					
Education	1,620	285	(88)	(1,246)	571
Social and independent living support	841	278	(456)	(321)	342
Autism Expertise	193	260	(239)	-	214
Social Change and National Voice	836	668	(673)	(1)	830
Partner for Life	477	880	(700)	-	657
Supporting Professionals	104	809	(912)	-	1
Total	4,071	3,180	(3,068)	(1,568)	2,615

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2018.

2016-17 Comparatives	Balance 1 April 2016	Income	Expenditure	Transfers	Balance 31 March 2017
	£'000	£'000	£'000	£'000	£'000
Striving for Excellence:					
Education	1,622	118	(120)	-	1,620
Social and independent living support	899	626	(684)	-	841
Autism Expertise	46	273	(126)	-	193
Social Change and National Voice	863	687	(714)	-	836
Partner for Life	344	827	(694)	-	477
Supporting Professionals	13	963	(871)	-	105
Total	3,787	3,494	(3,209)	-	4,072

Big Lottery Funding

	Balance 1 April 2017	Income	Expenditure	Balance 31 March 2018
	£'000	£'000	£'000	£'000
GLS08 Moving Forward Befriending BLF	-	(9)	(9)	-
BHW01 BigLottery-Wales Branch Support	25	30	54	2
NIR09 NAS Juniors Project NI	8	3	6	5
Total	33	24	51	7

Big Lottery Funding 2016-17 Comparatives

	Balance 1 April 2016	Income	Expenditure	Balance 31 March 2017
	£'000	£'000	£'000	£'000
BHW01 Big Lottery-Wales Branch Support	25	39	39	26
NIR09 NAS Juniors Project NI	-	10	2	8
Total	25	49	41	33

17 NAS Academies Trust

	Balance 1 April 2017	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2018
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	7,596	242	(260)	36	-	7,615
Restricted Revenue Grants	1,822	4,154	(3,367)	(36)	-	2,573
Pension Reserve	(266)	-	(191)	-	71	(386)
Total	9,152	4,397	(3,818)	-	71	9,802

2016-17 Comparatives

restated	Balance 1 April 2016	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2017
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	7,315	451	(265)	96	-	7,597
Restricted Revenue Grants	1,212	3,663	(2,958)	(96)	-	1,821
Pension Reserve	(155)	-	(29)	-	(82)	(266)
Total	8,371	4,114	(3,252)	-	(82)	9,153

18 Movement on unrestricted funds

	Balance 1 April 2017	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2018
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General fund	5,541	88,568	(86,305)	(6,684)	6,000	-	(1,843)	5,278
Designated funds:								
Fixed assets	25,997	-	(1,427)	6,684	(6,000)	-	1,568	26,822
Property related growth and developments in Schools and Adult Services	481	-	(73)	-	-	-	350	758
IT Strategy Development	900	-	(133)	-	-	-	(767)	-
Digital Transformation Programme	-	-	-	-	-	-	1,225	1,225
IT Strategy and Information Security	-	-	-	-	-	-	360	360
Autism Education Trust	244	-	-	-	-	-	349	593
Restructuring	-	-	-	-	-	-	300	300
Donor Acquisition	400	-	(400)	-	-	-	269	269
Digital and brand	121	-	(25)	-	-	-	(96)	-
Enterprise Campus	818	-	(672)	-	-	-	(146)	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	3,964	-	(1,302)	-	-	-	1,843	4,505
Capital Purchase reserve	-	-	-	-	-	-	-	-
Total unrestricted funds excluding pension reserve	35,503	88,568	(89,034)	-	-	-	1,843	36,605
Pension reserve	(16,384)	-	262	-	-	551	-	(15,571)
Total unrestricted funds	19,118	88,568	(88,772)	-	-	551	1,568	21,034

18 Movement on unrestricted funds continued

Capital transfers: These are amounts transferred to the fixed asset designated fund from general reserves or other designated funds 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.
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.
IT and digital strategy	To support the development and roll out of the IT and digital aspects of the digital transformation programme.
Autism Education Trust	To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.
Donor Acquisition	To fund further investment in the donor acquisition programme to generate future additional unrestricted income.
Restructuring	To underwrite the costs of restructuring programmes across the organisation.
Enterprise Campus	To underwrite the costs of opening the new Anderson School, Lorna Wing Assessment Centre and Enterprise unit at the new NAS Enterprise Campus.
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

IT Strategy Development	To support the development and roll-out of the new IT strategy over the next financial year including the implementation of a new digital care management system and enable a review of back office systems.
Digital and brand	To fund investment in our digital services and improve our brand in supporting and promoting our strategy and vision.
Enterprise Campus	To underwrite the costs of opening the new Anderson School, Lorna Wing Assessment Centre and Enterprise unit at the new NAS Enterprise Campus.

18 Movement on unrestricted funds continued

2016-17 Comparatives

	Balance 1 April 2016 Restated £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Actuarial losses £'000	Other transfers £'000	Balance 31 March 2017 £'000
General fund	6,894	89,473	(88,604)	(578)	-	(1,644)	5,541
Designated funds:							
Fixed assets	26,831	208	(1,620)	578	-	-	25,997
Property-related growth and developments in Schools and Adult Services	400	-	(19)	-	-	99	480
IT Strategy Development	500	-	-	-	-	400	900
Enterprise Activity Fund	100	-	-	-	-	(100)	-
Autism Education Trust	244	-	-	-	-	-	244
Web, CRM and Content Development	175	-	(34)	-	-	(141)	-
Donor Acquisition	670	-	(398)	-	-	128	400
Digital and Brand	-	-	-	-	-	121	121
Enterprise Campus	-	-	-	-	-	818	818
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	3,090	-	(451)	-	-	1,325	3,963
Revaluation fund	(319)	-	-	-	-	319	-
Total unrestricted funds excluding pension reserve	36,496	89,681	(90,675)	-	-	-	35,500
Pension reserve	(14,299)	-	568	-	(2,653)	-	(16,384)
Total unrestricted funds	22,198	89,681	(90,107)	-	(2,653)	-	19,117

19 Analysis of assets and liabilities between funds

	Unrestricted funds 2018 £'000	Restricted funds 2018 £'000	NAS AT Restricted funds 2018 £'000	Total funds 2018 £'000
Fixed assets	30,234	76	7,615	37,924
Net current assets	12,571	2,539	2,574	17,684
Creditors: amounts falling due after more than one year	(6,200)	-	-	(6,200)
Defined benefit pension scheme liabilities	(15,571)	-	(386)	(15,957)
Net assets including pension liabilities	21,034	2,615	9,802	33,452

19 Analysis of assets and liabilities between funds continued

2016-17 Comparatives	Unrestricted funds	Restricted funds	NAS AT Restricted funds	Total funds
	2017	2017	2017	2017
	£'000	£'000	£'000	£'000
Fixed assets	23,424	1,602	7,596	32,622
Net current assets	12,278	2,482	1,822	16,582
Creditors: amounts falling due after more than one year	(200)	(12)	-	(212)
Defined benefit pension scheme liabilities	(16,384)	-	(266)	(16,650)
Net assets including pension liabilities	19,118	4,072	9,152	32,342

20 Operating lease commitments

Lease Note

Minimum lease payments in respect of operating leases were:

	Property		Other leases	
	2018	2017	2018	2017
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Not later than one year	2,180	2,118	663	755
Later than one year and not later than five years	2,179	7,600	961	1,2018
Later than five years	15,334	10,717	1	-
	19,693	20,435	1,625	1,956

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 2017-18 payments on operating leases was £3,469K (2017: £3,457K)

21 Capital commitments

Committed building projects are:	2018	2017
	£'000	£'000
Ongoing projects		
NAS AT		
Thames Valley School	-	-
Church Lawton School	-	51
Vanguard School	37	100
	37	151
Total committed	37	151

No funds are required to be set aside for NAS Academies Trust commitments as the costs of these works will be met through the Trust's restricted funds.

22 Taxation

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

23 Information regarding employees and Trustees

Average number of employed, bank and agency staff calculated on a full time equivalence (FTE) during the year:

	2018 FTE	2017 FTE (restated)
Footing the Bill	29	27
Striving for Excellence:		
Education	856	792
Social and independent living support	1,924	1,917
Autism Expertise	44	37
Social Change and National Voice	33	25
Partner for Life	58	61
Supporting Professionals	63	60
Behind the scenes	149	113
Total	3,157	3,032

The average number of employed staff in the year was 3,300 (2017: 3,452).

Staff costs comprise:	2018 £'000	Restated 2017 £'000
Gross wages and salaries	56,705	57,490
Agency staff	6,610	5,810
Social security costs	4,213	4,262
Pension costs	1,773	1,630
Total	69,302	69,192

During the year, £120k was paid out in redundancy and £138k in ex-gratia agreements to staff. All obligations were identified and met during the financial year. There were no payments outstanding or accrued at the balance sheet date.

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

Salary range	2018 Number	2017 Number
£60,001 - £70,000	13	9
£70,001 - £80,000	8	6
£80,001 - £90,000	3	5
£90,001 - £100,000	3	2
£100,001 - £110,000	1	-
£130,001 - £140,000	-	1
£140,001 - £150,000	1	1
Total	29	24

23 Information regarding employees and Trustees continued

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

	2018 Number	2017 Number
Defined contribution schemes:		
The National Autistic Society Stakeholder Scheme	15	11
Defined benefit schemes:		
Brent Pension Scheme	1	2
Teachers' Pension Scheme	9	10
Scottish Teachers' Pension Scheme	2	1
Total	27	24
	£'000	£'000
National Autistic Society contribution was:		
Defined contribution schemes	63	50
Defined benefit schemes	166	172
Total	229	222

Further details of all National Autistic Society pension schemes are shown in Note 24.

The senior management team is made up of 10 directors led by the Chief Executive Officer. The employment benefit of the team was £907k (2017 restated: £964k).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2017: none).

33 trustees and national forum members were reimbursed expenses during the year totalling £11,040. Out of this total, £327 related to the Academies Trust. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £29,751 (2016-17: £29,112) 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 National Autistic Society 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 National Autistic Society participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the National Autistic Society also contributes to the national, statutory teachers' pension funds on behalf of its teaching staff. See details over the page.

24 Pension commitments

Teachers' Pension Scheme. Teaching staff employed by the National Autistic Society 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 National Autistic Society has 82 active members (2016-17: 68 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. Employer's contributions in the year totalled £899,549 (2016-17: £507,291).

Scottish Teachers' Superannuation Scheme.

Teaching staff employed by the National Autistic Society in Scotland are eligible for membership of the Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Scottish Public Pensions Agency. Pension costs are assessed in accordance with the advice of the Government Actuary. The National Autistic Society has seven active members (2016-17: six active members). Employer's contributions in the year totalled £56,962 (2016-17: £99,384).

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 2018 are estimated to be £1,097,000.

Assumptions

Brent Scheme. The latest actuarial valuation of the National Autistic Society's liabilities took place as at 31 March 2017. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme for FRS17 purposes were:

Principal financial assumptions:

Brent Scheme	2018 %pa	2017 %pa	2016 %pa
Rate of general increase in salaries	2.7	2.7	4.0
Rate of increase to pensions in payment	2.4	2.4	2.2
Discount rate	2.7	2.6	3.5

Principal demographic assumptions:

Brent Scheme	31 March 2018	31 March 2017	31 March 2016	31 March 2018	31 March 2017	31 March 2016
	Males	Males	Males	Females	Females	Females
	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts
Rating to above base table * (years)	0	0	0	0	0	0

24 Pension commitments continued

Principal demographic assumptions continued:

Brent Scheme continued	31 March 2018	31 March 2017	31 March 2016	31 March 2018	31 March 2017	31 March 2016
	Males	Males	Males	Females	Females	Females
Scaling to above base table rates**	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate
Minimum underpin to improvement factors (pa)	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Future lifetime from age 65 (currently aged 65)	24.1	24.4	24.4	26.4	26.8	26.8
Future lifetime from age 65 (currently aged 45)	24.1	24.4	24.4	26.4	26.8	26.8

* A rating of x years means that members of the Fund are assumed to follow the mortality pattern of the base table for an individual x years older than them. The ratings shown apply to normal health retirement.

** The scaling factors shown apply to normal health retirements.

Reconciliation funded status to balance sheet

Brent Scheme	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Value as at:			
Notional value of assets	14,767	14,140	12,453
Present value of liabilities	28,665	28,664	25,098
Net pension (liabilities)	(13,898)	(14,524)	(12,645)

Analysis of income and expenditure	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Period ending			
Current service cost	491	349	416
Past service cost	-	-	-
Interest cost	742	872	870
Expected return on assets	(372)	(438)	(400)
Losses on curtailments and settlements	-	-	-
Settlement cost	-	783	-
Expense recognised on SOFA	861	1,566	886

Changes to the present value of liabilities during the accounting period

	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Opening present value of liabilities	28,664	25,098	27,174
Current service cost	491	349	416
Interest cost	742	872	870
Contribution by participants	83	81	86
Actuarial losses/(gains) on liabilities	-	-	-
Losses on curtailments	(508)	3,050	(2,952)
Estimated benefits paid out	(807)	(786)	(496)
Past service cost	-	-	-
Net increase in liabilities from disposals and acquisitions	-	-	-
Settlements	-	-	-
Closing present value of liabilities	28,665	28,664	25,098

24 Pension commitments continued

	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Opening fair value of assets	14,140	12,453	12,301
Expected return on assets	372	438	400
Actuarial (losses)/gains on assets	(118)	1,131	(638)
Contribution by employers	1,097	823	800
Contribution by participants	83	81	86
Net benefits paid out	(807)	(786)	(496)
Closing fair value of assets	14,767	14,140	12,453
Expected return on assets	372	438	400
Actuarial (losses)/gains on assets	(118)	1,131	(638)
Actual return on assets	254	1,569	(238)

Analysis of amounts recognised in STRGL*

Total actuarial gains / (losses)	390	(1,919)	2,314
Total losses in STRGL	390	(1,919)	2,314

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000	31 March 2014 £'000
Fair value of assets	14,767	14,140	12,453	12,301	10,827
Present value of liabilities	28,665	28,664	25,098	27,174	22,865
Deficit	(13,898)	(14,524)	(12,645)	(14,873)	(12,038)

In accordance with paragraph 77(o) of FRS17 (as revised), the assets for the current period and previous two periods are measured at current bid price. Asset values previously measured at mid-market value for periods ending 2008 and 2007 have been re-measured for this purpose.

History of asset values, present value of liabilities and deficit

	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000	31 March 2014 £'000
Experience gains/(losses) on assets	(118)	1,131	(638)	598	(2,887)
Experience gains/(losses) on liabilities	(508)	960	331	194	3,778

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 £138,932 (2016-17: £94,337). The agreed contribution rates for future years are 16.7% for employers and 6.5% 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 2017 are estimated to be £144,000.

24 Pension commitments continued

Principal financial assumptions	31 March 2018 %pa	31 March 2017 %pa	31 March 2016 %pa
Rate of general increase in salaries	3.75	4.2	4.3
Rate of increase to pensions in payment	2.25	2.7	2.5
Discount rate	2.6	2.8	3.9

* The assumptions are set with reference to market conditions at 31 March 2018. Our estimate of the Employer's liabilities is 32 years.

The discount rate is the yield at the 25 year point on the Merrill Lynch AA rated corporate bond curve which has been chosen to meet the requirements of FRS17 and with consideration of the duration of the Employer's liabilities. This is consistent with the approach used at the last accounting date.

Principal demographic assumptions:

We have adopted a set of demographic assumptions that are consistent with those used for the funding valuation as at 31 March 2013. The post retirement mortality tables adopted are the S1PA tables with a multiplier of 90%. These Base tables are then projected using the CMI 2013 Model, allowing for a long term rate of improvement of 1.5% per annum.

Future lifetime from age 65 (currently aged 65)

	31 March 2018 Males	31 March 2018 Females	31 March 2017 Males	31 March 2017 Females
Retiring today	23.1	25.2	23.0	25.0
Retiring in 20 years	25.3	27.5	25.1	27.4

Assumptions made: Members will exchange half of their commutable pension for cash retirement. Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age and 10% of active members will take up the option under the new LGPS to pay 50% of contributions for 50% of benefits.

Expected return on assets: The expected return on assets is based on the long-term future expected investment return for each asset class as at the beginning of the period (ie as at 1 April 2017 for the year to 31 March 2018). The return on gilts and other bonds are assumed to be the gilt yield and corporate bond yield respectively at the relevant date. The returns on equities and property are then assumed to be a margin above gilt yields.

Reconciliation funded status to balance sheet	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Value as at:			
Notional value of assets	475	217	184
Present value of liabilities	861	483	339
Net pension (liabilities)	(386)	(266)	(155)

Analysis of income and expenditure

Period ending	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Service cost	330	131	76
Net interest on the defined liability (asset)	5	4	6
Administration expenses	-	-	-
Expense recognised on SOFA	335	135	82

24 Pension commitments continued

Changes to the present value of liabilities during the accounting period

Period ending	31 March 2018	31 March 2017	31 March 2016
Opening present value of liabilities	483	339	295
Current service cost	330	131	76
Interest cost	15	14	11
Change in financial assumptions	(70)	161	(59)
Change in demographic assumptions	-	(3)	-
Estimated benefits paid net of transfers in	56	-	-
Experience loss/(gain) on defined benefit obligation	-	(193)	-
Contributions by scheme payments	47	34	16
Closing present value of liabilities	861	483	339

Changes to the fair value of assets during the accounting period

Opening fair value of assets	217	184	127
Interest on assets	10	10	5
Return on assets less interest	1	28	(8)
Other actuarial gains/(losses)	-	(145)	-
Contribution by employers	144	106	44
Contribution by participants	47	34	16
Estimated benefits paid plus unfunded net of transfers	56	-	-
Closing fair value of assets	475	217	184

Actual return on assets

Interest on assets	10	10	5
Return on assets less interest	1	28	-8
Actual return on assets	11	38	-3

Analysis of amounts recognised in STRGL*

Total actuarial gains / (losses)	(71)	82	(51)
Total losses in STRGL	(71)	82	(51)

*STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2018	31 March 2017	31 March 2016
	£'000	£'000	£'000
Value as at:			
Fair value of assets	475	217	184
Present value of liabilities	861	483	339
Deficit	(386)	(266)	(155)

History of experience gains and losses

Experience gains/(losses) on assets	-	-	-
Experience (losses) on liabilities	-	(193)	-

24 Pension commitments continued

The table below sets out the impact of a change in the discount rates on the defined benefit obligation and projected service cost along with a +/- one-year age rating adjustment to the mortality assumption on the Berkshire Scheme.

Sensitivity analysis	£'000	£'000	£'000
Adjustment to discount rate	0.10%	0.00%	-0.10%
Present value of total obligation	834	861	888
Projected service cost	292	301	310
Adjustment to long term salary increase	0.10%	0.00%	-0.10%
Present value of total obligation	861	861	861
Projected service cost	301	301	301
Adjustment to pension increases and deferred revaluation	0.10%	0.00%	-0.10%
Present value of total obligation	888	861	834
Projected service cost	310	301	292
Adjustment to mortality age rating assumption	+1 year	none	-1 year
Present value of total obligation	888	861	834
Projected service cost	311	301	292

Somerset Scheme

Contributions: The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2018 are estimated to be £64,000.

Principal financial assumptions	31 March 2018 %pa	31 March 2017 %pa	31 March 2016 %pa	31 March 2015 %pa	31 March 2014 %pa
Rate of general increase in salaries	3.85	4.1	4.1	4.2	4.6
Rate of increase to pensions in payment	2.35	2.6	2.3	2.4	2.8
Discount rate	2.55	2.6	3.6	3.3	4.4

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

*The discount rate is the yield at the 16 year point on the Merrill Lynch AA rated corporate bond curve which has been chosen to meet the requirements of FRS102 and with consideration of the duration of the employer's liabilities. This is consistent with the approach used at the last accounting date.

Principal demographic assumptions:

We have adopted a set of demographic assumptions that are consistent with those used for the funding valuation as at 31 March 2013.

Future lifetime from age 65 (currently aged 65)

Somerset Scheme	31 March 2018	31 March 2018	31 March 2017	31 March 2017	31 March 2016	31 March 2016
	Males	Females	Males	Females	Males	Females
Retiring today	24.0	25.2	23.9	25.0	23.8	26.2
Retiring in 20 years	26.2	27.5	26.1	27.4	26.1	28.5

Assumptions made: Members will exchange half of their commutable pension for cash retirement. Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age and 10% of active members will take up the option under the new LGPS to pay 50% of contributions for 50% of benefits.

24 Pension commitments continued

Expected return on assets

For accounting years beginning on or after 1 January 2015, the expected return and the interest cost will be replaced with a single net interest cost, which will effectively set the expected return equal to the discount rate. Therefore we are not required to disclose an expected return assumption for the year 31 March 2018.

Reconciliation funded status to balance sheet	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Value as at:			
Notional value of assets	3,433	3,337	2,795
Present value of liabilities	5,197	4,449	
Net pension (liabilities)	(1,673)	(1,860)	(1,654)

Analysis of income and expenditure	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Period ending			
Current service cost	67	49	55
Past service cost	-	-	-
Interest cost	133	158	153
Expected return on assets	(162)	(684)	(27)
Losses on curtailments and settlements	-	-	-
Expense recognised on SOFA	38	(477)	181

Changes to the present value of liabilities during the accounting period

Period ending	31 March 2018	31 March 2017	31 March 2016
Opening present value of liabilities	5,197	4,449	4,696
Current service cost	67 4	9	55
Interest cost	133	158	153
Contribution by participants	9	9	10
Change in financial assumptions	(163)	874	(329)
Change in demographic assumptions	-	(78)	-
Experience loss/(gain) on defined benefit obligation	-	(106)	-
Net benefits paid out	(137)	(158)	(136)
Closing present value of liabilities	5,106	5,197	4,449

Changes to the fair value of assets during the accounting period

	31 March 2018	31 March 2017	31 March 2016
Opening fair value of assets	3,337	2,795	2,840
Expected return on assets	162	684	27
Actuarial (losses)/gains on assets	-	(42)	-
Administration expenses	(2)	(2)	(2)
Contribution by employers	64	51	56
Contribution by participants	9	9	10
Net benefits paid out	(137)	(158)	(136)
Closing fair value of assets	3,433	3,337	2,795

Actual return on assets

Expected return on assets	162	684	27
Actuarial (losses)/gains on assets	-	(42)	(2)
Actual return on assets	162	642	25

Analysis of amounts recognised in STRGL*

Net assets (defined liability)	239	(147)	263
Total losses in STRGL	239	(147)	263

* STRGL (statement of total recognised gains and losses)

24 Pension commitments continued

History of asset values, present value of liabilities and deficit

	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000	31 March 2014 £'000
Fair value of assets	3,433	3,337	2,795	2,840	2,571
Present value of liabilities	5,106	5,197	4,449	4,696	4,022
Deficit	(1,673)	(1,860)	(1,654)	(1,856)	(1,451)

History of experience gains and losses

Experience gains/(losses) on assets	-	-	(2)	170	202
Experience (losses) on liabilities	-	106	-	-	439

The table below sets out the impact of a change in the discount rates on the defined benefit obligation and projected service cost along with a +/- one-year age rating adjustment to the mortality assumption on the Somerset Scheme.

Sensitivity analysis	£'000	£'000	£'000
Adjustment to discount rate	0.10%	0.00%	-0.10%
Present value of total obligation	5,027	5,106	5,186
Projected service cost	63	64	65
Adjustment to long term salary increase	0.10%	0.00%	-0.10%
Present value of total obligation	5,111	5,106	5,101
Projected service cost	64	64	64
Adjustment to pension increases and deferred revaluation	0.10%	0.00%	-0.10%
Present value of total obligation	5,181	5,106	5,033
Projected service cost	65	64	63
Adjustment to mortality age rating assumption	+1 year	none	-1 year
Present value of total obligation	5,303	5,106	4,917
Projected service cost	66	64	62

For the adjustment to the mortality age rating assumption, we are essentially assuming a member has the mortality of someone a year older or a year younger, for example, under +1 Year we assumed that a 40 year old actually has the mortality of a 41 year old.

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the National Autistic Society's main scheme, comprising autoenrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,800 active members in autoenrolment and 402 active members in our enhanced scheme. The assets of the scheme are held separately from those of the National Autistic Society. Pension costs charged in the SOFA represent the contributions payable by the National Autistic Society in the year. Employer's contribution for the year totalled £874k.

Contingent liabilities

LGPS Pension

The Trustees have considered the current net pension liability in both the Somerset and Brent pension schemes. There is only a small active membership in the Somerset LGPS and, given the recent performance of the scheme, they have decided to set aside funds in recognition of the Section 75 debt should the National Autistic Society cease to be an active member of the scheme due to the retirement or departure of its remaining active members. In the 2011/12 accounts sum of £1.0m was set aside. Note 15 refers.

The Trustees do not consider that they have the same exposure on the Brent scheme given the larger number of active members and the younger age profile of those members.

24 Pension commitments continued

TPS Pension Provision

The Trustees hold a provision of £204k in the accounts for additional pension costs.

Mendip House

Following incidents at one of our residential services – Mendip House – the service was closed in November 2017. The Care Quality Commission (CQC) is continuing to investigate procedural irregularities in relation to finances of service users to whom £9,188 was reimbursed by the National Autistic Society as a result of an internal investigation. There is no time limit for enforcement action to be taken against the charity and we are unable to assess the likelihood of any potential future liability at the time of approving these financial statements.

25 Financial instruments

At the balance sheet date the consolidated group held financial assets at amortised cost and short term deposits comprising cash and short term deposits, trade debtors and other debtors of £26,628k (2016-17: £25,234k) and financial liabilities at amortised cost, comprising expense and other creditors of £9,020k (2016-17: £11,083k). Total interest income received in respect of financial assets held at amortised cost totalled £86k (2016-17: £111k).

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



**National
Autistic
Society**

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