

# Annual Report

2019 - 2020



# Thanks to you, this year:

We transformed lives by:



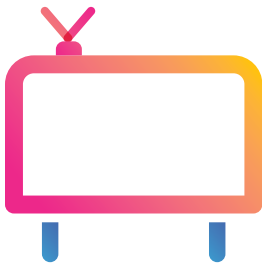
opening our new autism centre in **Belfast**

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growing our local branch network to **117 branches**, the highest number ever

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reaching **52,000** people with our **Spectrum Live** broadcast on autism in women and girls

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celebrating **20 years** of our **Moving Forward** service in Scotland that helps autistic young people find work

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providing autistic people and their families with **essential guidance about coronavirus**



welcoming the first students to the new **Vanguard School** in London.

## And we changed attitudes by:



mobilising **217,828** people behind our campaign to end the scandal of autistic people being inappropriately detained in mental health hospitals

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lobbying governments to **ensure coronavirus policy changes** took account of autistic people's needs

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supporting **14,500 businesses** to host **37,000 Autism Hours**

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pushing NHS England to publish **autism diagnosis waiting times** for the first time

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partnering with **Scouts** and **EastEnders** to help people learn more about autism



joining with a network of employers to advertise **job opportunities** to autistic people.

**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.**



# Contents

<b>Introduction from our Chair and our Chief Executive</b>	6
<b>Annual review strategic report - part 1: Our vision and achievements</b>	9
<b>Streamlined Energy and Carbon Reporting</b>	26
<b>Annual review strategic report - part 2: Financial review</b>	29
<b>Structure, governance and management</b>	37
<b>Statement of Trustees' responsibilities</b>	42
<b>Independent Auditor's report</b>	43
<b>Our Accounts</b>	
1 Consolidated statement of financial activities	50
2 Consolidated and charity balance sheets	51
3 Consolidated cash flow	52
4 Notes forming part of the financial statements	53

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



# Introduction from our Chair and our Chief Executive

**Looking back at our charity's work 2019-20 now that we are in the midst of the coronavirus pandemic feels like looking at another world. We have achieved much to be proud of.**

We opened new schools and services, such as the state-of-the-art Vanguard School in London and new autism centre in Belfast. We developed existing services, with our branch network growing thanks to the commitment and energy of hundreds of volunteers and our employment service in Glasgow celebrated its 20th year of supporting people into work.

At the same time, we reached important policy and public awareness milestones, with the first NHS autism diagnosis data being published in England and *EastEnders* featuring an autism storyline for the first time. Autism Hour was bigger than ever and Lloyds Bank and British Airways joined the hundreds of businesses who now hold an Autism Friendly Award.

We also continued the digital transformation of our charity, investing in a new website and in new digital care management tools. Through these projects, we will be able to provide even better information and better care to hundreds of thousands of people. And Caroline joined us as Chief Executive half-way through the year, bringing her expertise and experience to our charity.

Like everything else, the shape of our organisation changed hugely in March 2020. We took immediate action to make sure children and adults in our care were safe. We stopped running non-essential activities face to face, moving social groups and branch activities online. We provided new information on coronavirus and how to deal with the changes to education, health and social care services on our digital coronavirus hub.

Our policy work became focused on entirely new issues, such as the right of autistic people to stick to routines, including going out of the house more than once, as well as advocating on longstanding issues such as social care funding. We moved our fundraising online as far as possible and our supporters rallied to our cause amazingly – with many completing running events indoors to reach their targets. We are very proud of them, though World Autism Awareness Week, landing at the start of April, was very different from what we had planned.

Planning for the future in this context is difficult, but essential. We are committed to continuing to improve the quality of the care and education we provide directly to children and adults and to increasing the reach and impact of our national services and programmes. In 2020-21, we will launch our new website, which already gets five million unique visitors per year, so that more autistic people, families and professionals can get the practical guidance they need. We will grow our branch network in Wales and support more Welsh branches to provide support to adults, in areas where that is lacking. We will begin work on a mental health programme, combining research, digital guidance and policy influencing so that more autistic children and adults get the support they need. We will campaign to make sure that Government policy on coronavirus covers autistic people's needs, from making sure essential social care support continues, to making supermarkets accessible. But like many charities, we will have to be focused on a key set of priorities as our fundraised income has taken a hit.



We are very thankful to the generous donors who have continued to support us during this exceptionally difficult time - we couldn't do our work without your support.

Beyond the immediate impact of coronavirus, we want to continue to develop our organisation to fit the expectations of autistic people and families. During 2020-21, we will develop a new strategy for our charity's future, so that we deliver the best possible services and programmes to transform lives and change attitudes. We look forward to consulting autistic people, families and our other supporters on these new plans and to developing the future together.



**Caroline Stevens**  
Chair Executive,  
National Autistic Society



**Dr Carol Homden CBE**  
Chair of the Board of Trustees

## Our response to coronavirus

**Coronavirus has been a huge challenge to our charity, as it is to many other charities, social care and education providers. From March 2020, our priorities have been to:**

- keep children and adults safe in our schools and social care services
- recruit enough staff to support service delivery
- stop all non-essential face-to-face contact, moving services online wherever possible, closing offices and equipping staff to work from home
- provide autistic people and their families with essential guidance to deal with the disruption of coronavirus
- connect autistic people and family members to combat social isolation during the pandemic
- lobby governments so that policy changes take into account autistic people's specific challenges and needs
- replace income lost through face-to-face events with new income streams.





# 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**



## Getting the right social care

### Lauren's story

Lauren attends our Belfast Centre five days a week. She's a sociable young woman with a good sense of humour. She is kind, friendly and loves to chat.

Lauren particularly enjoys relaxation in the sensory room and using the garden swing. She plays matching games and puzzles, water play and arts and crafts. Supported by two staff at all times, she is kept safe from attempted self-injury.

The next step for Lauren is for staff to support her to access the local community, using the centre's vehicles. This will add more variety to her day.

Her parents look forward to Lauren continuing to feel safe and happy at the centre. Her mother says Lauren is more settled there than she was in school because this is the right place for her.

## Transforming lives

Autistic people and their families tell us they face considerable challenges. Getting a diagnosis, the right support at school, finding a job, and accessing social care can feel like a never-ending battle.

We transform lives through our services, schools, branches and by providing practical advice to help autistic people and their families to meet these challenges. This year we opened a major new autism centre in Belfast and a new autism-specific school in London, we provided diagnosis information for women and girls and grew our branch network to provide more local support.

## Social care

We supported more than 2,000 autistic adults in our residential, supported living and community care services. We celebrated the opening of our new autism centre in Northern Ireland and continued to focus on improving the quality of our social care services.

### A new autism centre for Belfast

Our charity's new autism centre in Belfast was opened on 19 November 2019 by our ambassador Christine McGuinness. The first of its kind in Northern Ireland, the centre has been purpose built for autistic people and their families. At its core it is day provision for autistic adults who need high levels of support, from across Northern Ireland.

With colourful multi-sensory rooms, the centre is a relaxed environment where autistic adults can learn and become more independent. Each individual can access on-site behaviour support, speech and language therapy and occupational therapy.

**"The centre has been designed with the interests and needs of autistic people at its heart. It is modern, welcoming, and uses technology that has been specifically designed to support autistic people.**

**"Thank you to everyone who helped us to raise an incredible £200,000 to provide the specialist equipment and create such a high quality environment."**

Shirelle Stewart, Director of the National Autistic Society Northern Ireland

### **Our Catrine Bank service achieves Autism Accreditation**

This year, Catrine Bank, our supported living service in East Ayrshire, achieved Autism Accreditation. It is a way for organisations to show they offer excellent support to autistic people.

The service supports more than 30 autistic people to live independent lives. Staff help residents develop essential skills, such as self-care, cooking and budgeting, and enable them to get out and about in their local community.

As well as Catrine Bank achieving Autism Accreditation, it was graded with 5s across the board after a Care Inspection visit in January 2020. The inspection focused on two areas, Quality of Support and Quality of Leadership and Management. Grade 5 describes Catrine Bank as 'Very Good' and demonstrates a continued improvement in both areas compared to previous years' grades. Head of Adult Services, Peter Jung, said: "It was particularly pleasing to get such a good grade for Quality of Support; this is after all the most important aspect of our work.

"These grades are the culmination of the consistent effort and dedication made by all our staff at Catrine Bank - winning 'Team of the Year' at our charity's 2019 staff awards seems a just reward for results they helped us achieve."



Through careful planning and working together with families, the team has been able to stretch people's horizons beyond what many thought possible. For some, this has led to a first holiday away, for others, the first time they have left their house in several years.

## **Education**

We set up the first autism-specific school in the world in 1965. Since then, we have strived to open more schools to give children on the autism spectrum better opportunities for education. This year, we opened a new school in London and continued to plan the expansion of our Cullum Centres, specialist units for autistic children within mainstream schools.

### **A new autism-specific school**

We were incredibly proud to open our Vanguard School in Lambeth, London in January 2020. A huge thank you to the many people who worked so hard to make this possible, especially local parents.

Our school provides specialist education for autistic children aged 11-19 from Lambeth and neighbouring boroughs, who are looking to go on to further education, training or employment – but who haven't been able to get the support they need in mainstream school. It was developed because Lambeth Council recognised the borough needed more autism-specific education services.

**"I can't wait to help our students achieve their ambitions."**

Antonia Evans, Head Teacher, Vanguard School

**"I like Vanguard School because it's a place where I can just be me. The classes are smaller, the teachers listen to me and the lights don't hurt my eyes."**

Oliver

**"In his old school, Oliver really struggled with being in a class with 30 other children. It was too big, he'd spent a lot of time outside of the classroom, just trying to cool off."**

Natacha, Oliver's mother

### **More support for autistic pupils in mainstream schools**

Our Cullum Centres aim to help autistic students to thrive in mainstream schools by offering support from specialist staff and a calm setting to retreat to if they become overwhelmed. This year has seen significant steps taken to expand the Cullum Centre network across South East England and build upon the hard work and success of the previous centres.

A new team have been deployed, supported by both our charity and the Cullum Family Trust, to focus on the strategic and operational development of the next wave of Cullum Centres. Surrey County Council, Brighton and Hove Local Authority and Kent County Council each have one Cullum Centre in development, with the first of the three new Centres due to open in the academic year 2020/2021.

Next year, we will focus on the successful development of the three new Cullum Centres. We will continue to expand the network of local authorities we work with for additional centres and explore how to broaden the age range that these centres support in schools.





## Social isolation

Three-quarters of autistic people do not have any friends or find it hard to make friends. This can be devastating and lead to serious physical and mental health problems. Our branches and social groups meet regularly to help address these issues, enabling autistic children and adults to develop social skills and self-confidence.

### More local branches

Across the UK, our amazing volunteers ran 117 local branches – the highest number in our charity’s history. Our branches support approximately 20,000 people a year, preventing isolation through running regular activities, support groups and social events. This year, we were pleased to open two new branches in Northern Ireland – Larne and Carrickfergus, and NI Young Women’s Group.

Swansea Branch received our coveted Branch of the Year award, due to its huge range of activities. Despite opening just four years ago, the branch aims to ensure every weekend has autism-friendly events for families. Regular events include Autism Bounce at the trampoline park, Autism Splash and Kidz Club. They also run coffee mornings, a walking club each week, a pamper session for carers, workshops and courses for parent/carers and professionals.

Parent volunteers Claire, Louise and Anthony run the branch. The summer holidays are obviously a busy time for them, but they recognise it is also a time when their members are at most risk of social isolation. To beat this, they organised an impressive five-week summer holiday plan in 2019 for local families including trampolining, swimming, biking sessions, day trips and soft play.

**“We are a small team of four but work tirelessly to ensure Swansea is a great place for autistic people and their families. We have a fantastic community that is fast becoming a family.”**

Louise Quinn-Flipping, Swansea Branch Secretary

With over 1,600 followers on social media, the branch has a very active Facebook parent/carer support group which is a trusted source of advice.

### Growing branch support for autistic adults

As well as providing support for families, our branches offer social support for autistic adults. Our Plymouth Adults Aspergers Branch celebrated its 10th anniversary this year. The group holds meetings in central Plymouth where members can socialise in a safe environment, share experiences and coping strategies, and make friends. They have speakers on health and benefits and run outings and café meet-ups.

Committee member Ellie Scott, a runner-up in our Volunteer of the Year award, puts the group’s success down to it being run by autistic adults, for autistic adults. She says: “There is research showing that people on the spectrum communicate with each other much better than we do with neurotypical people. This seems to be borne out by our experience of running an Asperger’s peer-support group, which is partly why we think it is so valuable – it’s a relief to be able to be ourselves in a social setting. It’s such a joy for people who feel constantly misunderstood and isolated, as we mainly do.”

### More social groups in Scotland

A grant from ScottishPower Foundation enabled us to open three new social groups in west central Scotland in 2019, offering autistic people the opportunity to try new activities and have fun in a supportive environment. We were also able to provide social skills sessions as part of the groups for the very first time.

**“We won’t accept a world where autistic people feel they have to shut themselves away. Our social group programme is a lifeline for many socially isolated autistic young people.”**

Nick Ward, Director for the National Autistic Society Scotland



## Difficulties getting a diagnosis

### Katie's story

"Too many girls and women are slipping through the net and being misdiagnosed with mental illnesses they do not have, thanks to the struggles of being autistic and not knowing. It's a sad and lonely world when you do not know where your place is, not to mention an exhausting one as you use all your physical and emotional energy trying to fit in.

From the age of 18, I was diagnosed with depression and prescribed medication at a level that was increased so high, I'd go into withdrawal the same day if I missed a dose. I had numerous assessments with psychologists; therapy, counselling, 'maybe this,' 'maybe that'. Not one professional suggested I could be on the autism spectrum. Why? Because I am female and 'high functioning'.

I was never asked about why I struggled to make eye contact, why I always turned up to appointments with a rucksack on my back (because it made me feel safe), why I found it difficult to answer questions such as 'how do you feel?', why I threw myself down the stairs in a bid to feel something because I was sure I could not feel pain. No questions asked, just a higher dose of medication.

I began teaching young adults on the autism spectrum and it was here I learned about the differences in how autistic males and females present. This led me on my journey to diagnosis.

Suddenly, everything made sense, and I only wish I could have received a diagnosis earlier in life."

## Diagnosis

Autistic people and their families tell us that getting a diagnosis is vital to them, but that they have to wait far too long for it. This year, we focused on providing more information for women and girls seeking a diagnosis, and carrying out more autism assessments at our Lorna Wing Centres.

### Spectrum Live women and girls

More boys and men are diagnosed as autistic than girls and women. Historically, it was thought that girls and women were less likely to be autistic. However, research shows that autism can present differently in women and girls, and some professionals are less able to identify it. This can result in misdiagnosis, late diagnosis or women and girls not being diagnosed at all and left unsupported.

To increase understanding, we presented a Spectrum Live broadcast about autism in women and girls in January 2020. Our all-female panel included Dr Judith Gould, Carly Jones MBE and Catherine Leggett. Florence Leslie presented the show. It achieved almost 52,000 views which is the highest number we have seen for a Spectrum Live. Viewers made 600 comments during the programme and it was shared 362 times. People told us after the event:

**"Excellent show, great panel, most useful"**

**"Thank you, lots of useful information"**

### More autism assessments carried out

This year, we provided 284 diagnostic assessments at our two Lorna Wing Centres. The majority were in-depth assessments for complex presentations of possible autism. We provided 233 pre- and post-diagnostic consultations, mainly for children and young people and their families. Comments on the team's work included:

**"The way in which all the staff accommodated my child's needs made her feel at ease."**

**"You are amazing and have changed our lives."**

## Employment

Only 16% of autistic adults are in full-time work, though 77% want to work. This year, our Moving Forward service in Glasgow celebrated 20 years of helping autistic young people into jobs, and we started working with HelmsBriscoe to deliver a hospitality work experience programme to young autistic people.

### 20 years of supporting autistic people into work

We celebrated 20 years of our Moving Forward employment service with a reception at the Scottish Parliament in October 2019.

MSPs joined autistic young people, families and employers to hear about the service, which has supported more than 1,600 autistic people to prepare for work. The service offers coaching, work experience opportunities, and support to apply for jobs and prepare for interviews.

Moving Forward is currently funded in large part by CashBack for Communities, a Scottish Government initiative that takes money from the proceeds of crime and invests it in projects for disadvantaged young people.

### Hospitality work experience programme launched

This year, we worked with HelmsBriscoe to launch HBcares, a hospitality employment programme for autistic people. The programme is an eight-week work experience programme to gain experience in the hotel hospitality industry. It offers a work experience placement for autistic adults, autism awareness training for their employer / other staff members and in work support provided by a National Autistic Society job coach, for the employer and work experience candidate.



## Finding work

### Amy's story

"Before Moving Forward, I was supposed to go to college for a childcare course – a subject I wasn't passionate about but felt I had to do. I had quite a bad experience at school and it put me in a dark place; having just left school I felt like I was going to be doing something else I hated. It really impacted my mental health.

My mum works at a Glasgow café where one of the National Autistic Society groups meet. So, when I was getting diagnosed, my mum went over and introduced herself so that I would have support after my diagnosis and when I left school. I first met with Billy from Moving Forward who encouraged me to join so I could start working towards finding something I actually wanted to do.

The programme helped me get onto an eye enhancements beauty course, which involved learning how to deal with eyebrows and eyelashes, doing things like tinting and shaping. I really enjoyed it and found out that I was actually really good at it! I ended up getting 100% in my assessments, even the theory work. I now have a place on a full-time course to study make-up and beauty and I'm looking to get a part-time job while I study.

The staff supported me on a one-to-one basis. I've learned how to communicate with a potential employer, received tips on how to behave during an interview, and actually have the confidence to apply for jobs in the first place. I now can update and change my CV to suit different jobs I apply for. Before I wasn't confident with any of that!

The biggest benefit has been the big improvements with my mental health. I also have this new-found confidence I didn't know I could ever have!"



## Mental health/distressed behaviour

Despite repeated promises from different governments, the number of autistic people in mental health hospitals has continued to rise. And we continue to hear disturbing stories of people being detained for long periods of time, miles away from their family, and even restrained, overmedicated and kept in isolation.

We campaign to change this, but we know people need help now. That's why, with the support of families that have been campaigning on this issue, in 2019-20, we prepared to launch our new Autism Inpatient Mental Health casework service. Funded by NHS England, the service will provide free information and support to families whose loved one is - or is at risk of - being detained in a mental health hospital. It will also offer email and telephone support to help families secure the care their loved ones need in their communities.

### Next year, to transform more lives, we will:

- launch our new website to get even more accessible guidance to autistic young people, adults, families and professionals
- improve our digital guidance on mental wellbeing for autistic children and adults, including in relation to coronavirus
- support our social groups and branches to digitise their delivery during social distancing
- increase our branches in Wales and evaluate our existing peer support groups for autistic adults
- support our social care services and schools to remain safe and provide good quality support during lockdown and social distancing measures
- embed the Quality of Life Curriculum in our schools to prepare our children and young people well for life after school, based on their own and their family's ambitions for them
- continue to improve the quality of our residential and supported living services for adults and roll out digital tools for care planning.





# Changing attitudes – achievements

Two in three autistic people don't get the support they need, according to our 2019 survey of 11,000 autistic people and their families. As well as providing direct services which transform lives, we campaign and work with policymakers to achieve long-term changes so that society works better for autistic people. This has the potential to transform the lives of hundreds of thousands of autistic adults and children in the UK.

This year, we had some major campaign wins: diagnosis waiting times were published in England for the first time; we achieved positive changes to teacher training in Scotland; progress on a Code of Practice for the delivery of autism services in Wales and progress on ending inappropriate detention of autistic people in inpatient hospitals.

## Diagnosis

### NHS England publishes national diagnosis waiting times for the first time

In November 2019, the NHS published national data on autism diagnosis waiting times in England for the first time. This is an important first step and comes after years of campaigning by our charity. We need this data to be able to make sure services are meeting the needs of autistic people, and to hold local areas to account on bringing down their waiting times.



## Difficulties getting a diagnosis

### Farah, Adam and Dawud's story

"I live in London with my husband and three children, two of whom have been diagnosed as autistic.

Adam is ten and Dawud is three. It was really difficult to get a diagnosis for Adam, and it took several years. He was really quiet and didn't like talking when we were out and about because he was in a new place.

As a mother, I knew Adam was a bit different. The information the National Autistic society website gave me was really helpful. It gave me confidence to seek support for him after years of struggling to get a diagnosis. Adam was diagnosed as 'high-functioning autistic'. I knew from what I had read that Adam was autistic but hearing that from professionals was still unsettling. I was both upset and happy, as I didn't know what this would mean for Adam, but he could also get the support he needed. It was much easier with Dawud. He was showing autistic traits, and he was assessed and diagnosed within a year. He was diagnosed with 'moderate to severe' autism and moderate global developmental delay. Having autistic children can be challenging sometimes but my children also bring me so much joy and happiness.

The National Autistic Society has given me so much support from information about anything that covers autism to support near and around the area. I used their Parent to Parent service where you can speak to parents who have experienced what you are going through. Speaking to them, I knew I wasn't on my own and there are people in the same situation. I now volunteer for the Parent to Parent service, which gives me the opportunity to support parents, like other parents supported me."

The data showed that people at 10 out of 25 English health trusts waited an average of 137 days (19 weeks) for their first autism diagnosis appointments following referral, against a target of 91 days, in spring 2018. While the publishing of the data is a hugely positive step, some trusts did not submit it. We are pushing NHS Digital to improve this information. As this data continues to be collected, it will gradually contribute to a much clearer picture of diagnosis waiting times.

Meanwhile, as part of our *Not Enough* campaign in autumn 2019, we called on the Government to commit to putting specialist autism teams in every part of the country – who can make sure people receive a diagnosis in good time, as well as the support they need after diagnosis.

## Education

### Improving teacher training on autism in Scotland

In December 2018, we published our *Not Included, Not Engaged and Not Involved* report with Children in Scotland and Scottish Autism. Based on a survey of 1,417 parents of autistic children who have missed school, 34% said their child had been unlawfully excluded in the last two years – with 22% saying this happened multiple times a week. 72% felt that school staff having a better understanding of how their child's autism affects them, including their communication needs, could have helped. We called for suitable, cost-effective training for teachers, aimed at providing appropriate support around an autistic child's needs.

The report's findings were debated in Scottish Parliament and this led to the formation of a working group tasked by the Scottish Government with improving initial teacher training in autism. We recognise the positive work that has taken place and look forward to the Scottish Government acting on this work later in 2020 to ensure that Scotland's approximate 9,500 autistic children are receiving the right support at school.

## Autism services

### Welsh Code of Practice on the Delivery of Autism Services

In Wales, we supported the development of the Welsh Government Code of Practice on the Delivery of Autism Services. This Code will contain statutory duties on health boards and local authorities, setting out the support that they must provide to autistic people and families within health and social care services.

In summer 2019, our charity attended meetings with the Welsh Government and other stakeholders to discuss the development of the Code and what it should include.

The Code was due to go out to public consultation in April, but was delayed because of the coronavirus pandemic. However, we continue to work with the Welsh Government and others to ensure that the final Code, when published, is as effective as it can be and improves the services and support available to autistic people and families in Wales.

### Campaigning against inappropriate inpatient care

We continued to campaign against autistic people being inappropriately detained in mental health hospitals. The *Mental Health Act* defines autism as a 'mental disorder' within it. It ends up with so many autistic people being sectioned, or retained, in mental health hospitals even though they don't have a treatable mental health condition. Despite repeated promises from the Government to reduce how many autistic people are held in mental health hospitals, the numbers are rising.

In August 2019, we teamed up with Alexis Quinn, an autistic woman detained for over three years under the *Mental Health Act*, to call for an end to the scandal of autistic people being inappropriately detained in inpatient units. 217,828 people signed our petition, which we delivered to 10 Downing Street. As a result, the Care Minister agreed to comment on the treatment of autistic people in the Government's response to the review of the *Mental Health Act*.

In November 2019, the Government also announced it would be reviewing the cases of all autistic people in mental health hospitals. The Health and Social Care Secretary, Matt Hancock, also revealed that he had asked for advice about changing the way mental health law applies to autistic people.

Meanwhile, in the Spring 2020 Budget, the Chancellor announced a new fund to help discharge autistic people from mental health hospitals. The Learning Disability and Autism Fund will provide extra money for the next three years to help tackle funding issues that stop autistic people being able to leave mental health hospitals and access support in their local communities.

**"Hundreds of families across the country will be relieved to see plans to review the care of people in inpatient units. To make any of these plans a reality, the Government must also invest in social care and community mental health services. Two in three autistic adults don't have the support they need. Without it, autistic people can find themselves in a vicious cycle - forced to go into hospital because there's no support and then unable to leave because there's no support."**

Jane Harris, Director of External Affairs at the National Autistic Society

In Scotland, we responded to The Independent Review of Learning Disability and Autism in the Mental Health Act in December 2019. We supported a move away from regarding autism and learning disability as 'mental disorders' and supported the Review's proposals around community support.

## Employment

Just 16% of autistic adults are in full-time paid work, despite the vast majority telling us they want to find a job that reflects their talents and interests. Our research suggests that this is largely due to lingering misconceptions around what autism is, as well as businesses not knowing where to go for support.



## The challenges of finding work

### Max's story

"I'm lucky enough to have a good career in IT. But it wasn't always this way. And I know that many autistic people are less fortunate than me and are really struggling to find work. I hope that recording the number of autistic people in work [a change we achieved in 2019] will make them more visible to the Government and help them to improve understanding and support for other people like me.

I left school without any GCSEs and felt like people would think I have nothing to offer. I managed to get an interview at a phone company but it was a disaster - I didn't know what to expect and became so overwhelmed with anxiety that I couldn't speak. I just sat there, shaking and sweating. Luckily, I got another interview soon after. A similar thing happened but they took a chance with me and offered me an apprenticeship.

It made such a difference knowing someone had faith in me, probably more than anyone will ever know. From that moment I've given everything. I think this tenacity is part of my autism. I still face lack of understanding but I continue to campaign because I hope one day we will live in a world where it won't be 16% of autistic adults in full-time work - it will be every autistic person who can."

## A network of employers to increase job opportunities

In September 2019, we joined forces with the Bloomfield Trust to create the Autism at Work programme, which aims to bridge the gap between skills shortages in industry and talented autistic candidates.

Through this programme, we support employers across a wide range of industries to create accessible job opportunities and to support candidates to access those opportunities. They include paid internships, apprenticeships and paid roles. We have supported individuals to gain employment opportunities at Virgin Red, HMRC, Forever Beta and have many roles in the pipeline. We are hoping to scale the project to have a national reach and support at least 30 individuals into paid roles.

Meanwhile, in July 2019, the Government announced it will start recording the number of autistic people in work for the first time. This is a great step forward in our autism employment gap campaigning.

## Going out in public

There are around 700,000 autistic people in the UK, but too often autistic people feel they cannot use everyday services and shops. 64% of autistic people avoid the shops and 28% have been asked to leave a public place for reasons associated with their autism.

We know that it's often small changes that make the biggest difference to autistic people's lives. This year, we expanded our Autism Hour event, worked with some major high street companies to help them achieve our Autism Friendly Award and educated more people about autism through our partnership with the Scouts.

## Creating a better shopping experience - Autism Hour

Our third Autism Hour Week in October was the most successful yet. Over 14,500 businesses ran 35,800 Autism Hours. Tesco, Harrods, The Entertainer, Cex, and Superdrug were just some of the businesses which used this opportunity to educate their staff about autism and take the first steps towards becoming autism-friendly.

Building on our first ever Autism Hour in a mosque at Finsbury Park Mosque in July, we saw mosques take part in this year's campaign too.

## More autism-friendly shops and services

In 2019, both Lloyds Bank and British Airways achieved our Autism Friendly Award, making a commitment to improve their services to autistic customers and their families.

Our charity worked closely with Lloyds Banking Group to improve autistic customers' experiences in over 1,600 branches. This included reviewing branch layouts to work for autistic people and educating customer-facing colleagues to better understand their autistic customers' needs.

**"My local branch is one of those which has been redesigned since we started working with them. It is well set out, the sensory environment with its low lighting is relaxing to be in, staff are always friendly and I know they've got at least a basic understanding of autism and the challenges autistic people can face on the high street."**

**"The small but meaningful changes they have made will help make the banking experience better for myself and the thousands of autistic people like me across the UK."**

Leo Capella, autistic man and job coach with the National Autistic Society

British Airways was recognised for raising awareness of autism among its staff and for improving autistic customers' travel experience.

**"I am really proud that British Airways has been recognised as the first autism-friendly airline in the UK. We welcome nearly half a million customers who require special assistance each year and we'll be prioritising further improvements for these customers throughout our centenary year."**



**"This includes a new, specialist team in our customer contact centres, accessible information on [ba.com](#) and further training for colleagues. We also understand that our customers with autism often find new environments stressful and overwhelming and that's why we're creating a step-by-step guide of the British Airways journey experience."**

Carolina Martinoli, British Airways' Director of Brand and Customer Experience

## More understanding of autism

### A three-year partnership with the Scouts

A Million Hands aims to get 500,000 Scouts from across the UK to take part in community action activities to raise awareness and change around social issues. Our charity is one of eight charities taking part in the project and we are leading on its 'Understanding Disability' theme.

Over the next three years, we will be developing sessions and resources to get Scouts of all ages to understand disability and how Scouts can meet people's needs in a thoughtful and proactive way.

Throughout this partnership, we have worked with our Young Ambassadors to ensure that our programme is fun and engaging, including Sam, who used to be a Scout himself.

**"I have grown up Scouting and my Scout Troop helped me to overcome some of the challenges I have faced. This partnership presents an opportunity for the Scouts to develop crucial skills for life and to help children to understand and accept autistic people nationwide."**

Sam, Young Ambassador and Scout

### Autism features on *EastEnders*

In June 2019, *EastEnders* saw the start of a new storyline which follows Linda and Mick Carter and their young son Ollie on their autism diagnosis journey. For six months, we worked with the script team on this important story. We were delighted to be involved as it was a fantastic opportunity to help millions of viewers understand more about autism.

**"When Mick and Linda start to worry about Ollie's behaviour, they face various challenges as they search for the answers necessary to help their son. *EastEnders* has been privileged to work closely with the National Autistic Society to accurately depict the pressure and struggles that can be felt by parents as they begin this journey."**

Jon Sen, *EastEnders* Executive Producer

### Next year, to continue to change attitudes, we will:

- conduct research and begin to influence policy on mental health provision for autistic children and adults
- influence Government policy in all four nations in relation to coronavirus and autism policy more generally
- work in partnership with localities to improve autism education through the Autism Education Trust.



# Developing our organisation for the future

## Raising funds to create a society that works for autistic people

Our work is only possible because of generous donations from individuals and people fundraising for us. We are immensely grateful to our ambassadors, Patrick and Christine McGuinness, for holding the second Twinkle Ball in aid of our charity in May 2019. The evening featured comedy from Jason Manford and music from TOWIE's James 'Arg' Argent and Rick Astley. It raised an incredible £200,000 to help autistic people and their families.

The Matt and Co Comedy Show also ran for a second time in November 2019. We would like to thank our ambassador Matt Richardson for organising and hosting the evening and inviting fellow comedians including Greg Davies, Sara Pascoe, Seann Walsh and Bethany Black. The evening raised an incredible £17,690.

## Evaluating the impact of our work

This year we completed our evaluation of our Cullum Centres, specialist autism hubs in three schools in Surrey. We worked in partnership with Dr Alice Jones of Goldsmiths, University of London to evaluate the impact of this support on students' wellbeing and engagement. Pupils and parents were highly positive about the units, saying that they gave autistic pupils a calm place to retreat to, which helped them stay in mainstream school.

We also carried out work to understand how public attitudes towards autism have changed since we launched our *Too Much Information* campaign in 2016, as well as to assess the impact our own activities have had on this. It is clear from our research that since 2016 we have seen a clear shift in attitudes; the proportion of autistic people who think the public don't understand autism has declined as well as the number of autistic people saying they have been asked to leave a public place because of reasons associated with their autism.

Almost half of autistic people and 40% of parents/carers agree strongly that most people they come across have heard of autism. And across our research we saw good levels of recall from the public of our campaigning activity.

However, there remains a strong need to continue our work in this area. Autistic people still find themselves being called 'strange', 'anti-social', and 'rude' while in public. And a small, but significant, minority of people still believe many outdated myths and misconceptions. This suggests we still have a long way to go and over the coming year we will be planning the next phase of our work to increase public understanding of autism.

## Investing in digital transformation

We want to make sure that we manage our social care services in the most efficient way possible, so that our staff can spend their time supporting people directly rather than on unnecessary paperwork.

This year, we continued to implement new technology. We rolled out further electronic rostering and care management systems in our services. We also introduced a new digital expenses process, enabling all staff to claim expenses via a computer or mobile app instead of using a paper expenses form.

## Reviewing governance of our education services

An internal review of governance in our schools was carried out. This drew on our experience of establishing and running free schools (through the NAS Academies Trust), each of which has a local governing body (LGB).

The review identified that it would be beneficial to introduce LGBs for our independent schools as well.

Each LGB includes members who are parents or carers of school pupils, together with members of the local community and members of the staff team. LGBs are chaired by a trustee from our charity who sits on the board's education committee.

The role of the LGBs is to be a critical friend to the school and to act as a link between the National Autistic Society board and the school, highlighting strengths and weaknesses and providing a local perspective to the board's education committee.

As part of the process of establishing local governing bodies, formal terms of reference and a detailed scheme of delegation were developed. This ensures clarity over the respective roles and responsibilities of the school principal, the LGB and the board and confirms that ultimate responsibility for all aspects of the independent schools rests with the board of trustees.

### Staff survey

This year we carried out a staff survey, with a response rate of nearly 50%. We were pleased to see staff felt there had been improvements in communication as that was an area of focus from our last staff survey. 92% of staff said they knew how to report poor practice, which is vitally important to us in maintaining the quality of our services.

### Our employee of the year

Leo Capella, previously Autism Access Specialist and now a job coach at our charity, was named as our employee of 2019.

As a member of our Autism Friendly team, Leo oversaw the Autism Friendly Award and awarded it to businesses and venues. He led on autism-friendly and relaxed performances. This included recruiting and overseeing volunteers at events, as well as training cast and crew at *Matilda The Musical* and *The Play That Goes Wrong*, and recommending adjustments.

As a job coach, Leo is now working with autistic employees and helping them thrive at work.

### Next year, to improve our efficiency, sustainability and support, we will:

- conduct more digital fundraising to replace income lost from World Autism Awareness Week and face-to-face events
- finish the rollout of our Digital Transformation Programme
- implement changes to our conference programme for professionals.



Leo Capella

# A big thank you to...

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

ABN Amro  
Alfred and Brenda Garfield  
Andrew Bagley  
Axcis Education Recruitment  
The Bank Workers Charity  
The Barrow Cadbury Trust  
The Beatrice Laing Trust  
The Berni Family Foundation  
Bloomberg Financial Markets Ltd  
The Bloomfield Trust  
Cards for Good Causes Ltd  
Charlotte Warner and Bruno Paulson  
Christine and Patrick McGuinness  
The City Bridge Trust  
Clifford Chance LLP



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.

We received a number of grants from statutory bodies including:

CashBack for Communities £225,646	To deliver our Moving Forward employment support programme for young autistic people in Scotland.
Care Quality Commission £11,640.44	Grant funding for the National Autistic Society's role in the 'Tell us about your care' partnership.
Department for Communities £29,796	To purchase specialist physical activity equipment for the new National Autistic Society Autism Centre in Carryduff, Northern Ireland.
Department for Education £710,557	Funding towards the Autism Education Trust (AET). The National Autistic Society manages the AET on behalf of a coalition of autism partners.
Department of Health £22,500	Funding for the VCSE Health and Wellbeing Alliance.
Her Majesty's Prison and Probation Service £103,302.12	Funding to improve the support and rehabilitation of sex offenders with a learning disability and/or autism spectrum condition in the care of Her Majesty's Prison and Probation Service.
Oldham Metropolitan Borough Council £98,010	Oldham Council on behalf of Greater Manchester Health and Social Care authorities for the delivery of the Greater Manchester Autism Consortium service.
West Dunbartonshire Council £14,670	Funding to run a fortnightly social group for young autistic adults with co-occurring conditions, aged 15-25 years, living in the West Dunbartonshire area.

Co-op Food

The Cullum Family Trust

Jim Daley and Family

Dicken Watson

The Disney Theatrical Group

The Edith Lilian Harrison 2000 Foundation

The Entertainer

The Eveson Charitable Trust

Exchange Chambers

Harper Macleod LLP

HelmsBriscoe (MPI Foundation)

HiT Entertainment (Mattel Group)

The Inge Wakehurst Trust

International Foundation of Applied Disability Research (FIRAH) and the UEFA Foundation for Children

John Lewis & Partners

KPMG Scotland

Matt Richardson

The McClay Foundation

The National Autistic Society's Circle of Friends National Lottery Community Fund (Improving Lives)

National Lottery Community Fund (Awards For All Wales)

Newline Group (Odyssey Group Foundation)

The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed

Pears Foundation

PF Charitable Trust

Property Managers Association

Prospero World

SAP UK Ltd

The Dr Scholl Foundation

John and Marianne Swannell

Travelers

W & R Barnett

Waitrose and Partners Community Matters

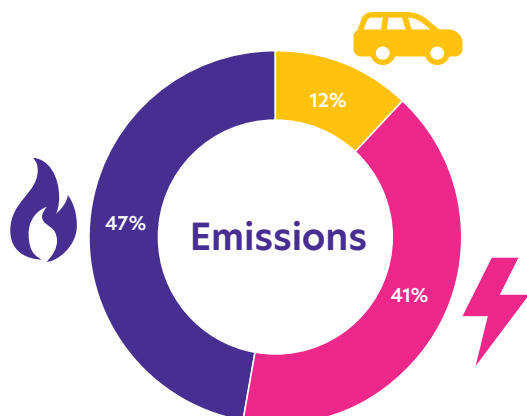
# Streamlined Energy and Carbon Reporting

## Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the new legislative reporting requirement in the Directors' report for year ends finishing on or after 31 March 2020. It mandates that all large companies must report on their operational energy consumption and associated emissions. The high-level breakdown is as follows:

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

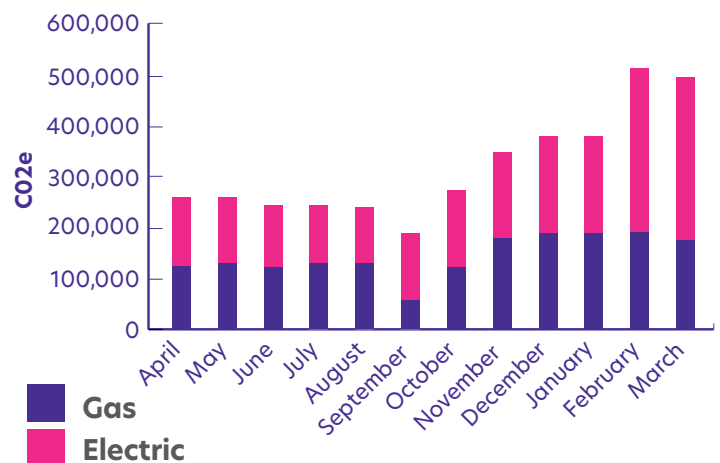
The National Autistic Society's total CO<sub>2</sub> emission breakdown is highlighted below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 88% of the National Autistic Society's total CO<sub>2</sub> emissions with the remaining 12% emitted via the transportation of staff members alongside that associated with supported learning and living facilities.



- 906.43 tCO<sub>2</sub>e emissions from **transport**
- 2,086.43 tCO<sub>2</sub>e emissions from **grid electricity**
- 1,749.1 tCO<sub>2</sub>e emissions from **natural gas**

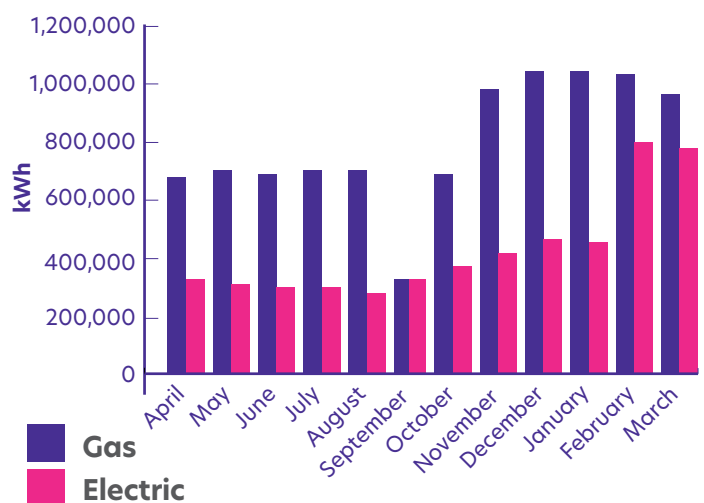
This graph shows kgCO<sub>2</sub>e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating/lighting demands and more time spent inside.

### Monthly building CO<sub>2</sub>e emissions



This graph shows kWh consumption in more detail. The monthly profile shows there is higher kWh usage over winter months, which is also to be expected due to increased heating/lighting demands and more time spent inside.

### Monthly building kWh consumption



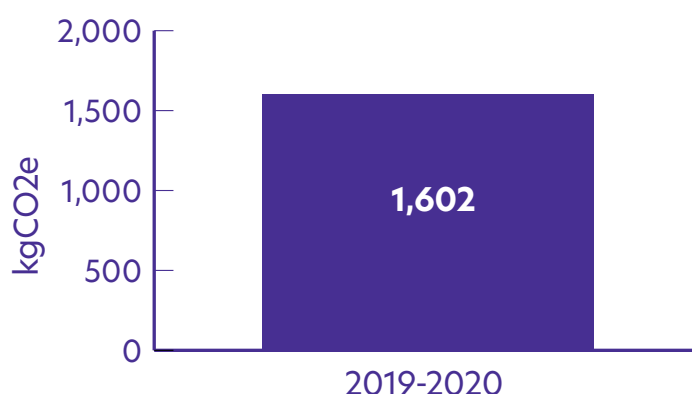


## Intensity metric

An intensity metric gives our charity an indicator of carbon performance based on an operational figure of the number of staff members, with 2,961 members emitting on average 1,602 kgCO<sub>2</sub>e each. This will be measured annually and compared against previous years to show progress in reducing our carbon intensity.

Number of staff	2,961
kgCO <sub>2</sub> e	4,741,975
2019 / 2020	1,602

### kgCO<sub>2</sub> per member of staff



## National Autistic Society initiatives

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

### Improving car mileage tracking system

Monitoring mileage underpins good fleet management and should be more than a data collection exercise. Reducing mileage reduces costs and emissions, and technology solutions will make the process easier and more accurate. Next year, our charity intends to begin the process of implementing a new fleet management system.

### LED lighting

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

## Methodology

### Energy sources

Our charity measures Scope 1 and 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally. Scope 1: fleet vehicles, Scope 2: electricity and gas supply

### Calculations

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

	Litre	kWh	CO <sub>2</sub> e
Gas	NA	1	0.183997
Electricity	NA	1	0.41205
Petrol	1	9.1	2.31
Diesel	1	10	2.68





# Annual review strategic report

Part 2: Financial review

# Overview

The NAS Group in year results show a net incoming surplus of £1.0m, from a surplus of £2.7m in 2018-19. The decrease is due to the challenges faced in the charity primarily across our contracted services, along with continuing increases in staff costs to ensure that we can recruit and retain sufficient and capable staff. We continue to negotiate for uplifts with our funding authorities to reflect our increasing costs.

Unrestricted reserves (excluding fixed assets) have decreased to £8.3m from £12.0m last year. The unrestricted free reserves includes long-term capital financing to acquire fixed assets. The Trustees have chosen to decrease the level of funds designated in the year to support the organisation's strategic plans to £2.3m from £5.4m as a number of projects completed in year. Our free reserves are £6.0m.

At the end of March 2020, it was clear that the coronavirus pandemic would have an impact on the operations of the charity and our finances. Following a review of potential financial scenarios, the Trustees took the decision to furlough a significant number of staff, enact redundancies and adjust a number of key activities. This primarily resulted in a shift to home working and digital delivery of previous face-to-face activities such as education and training.

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

## Financial highlights

### NAS Group

Total income was £104m, an increase of £4.2m from last year. Expenditure has also increased by £6m to £103.1m. Overall income increased due to capital funding received to build the new Vanguard School in Lambeth.

- Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services, although this did reduce slightly in year to 81.9% (2018/19: 85.3%) of our total income. We expect fee income as a percentage of total income to increase slightly

into the coming financial year, despite the impact of the coronavirus, with any growth focused in our newest free school, Vanguard School in Lambeth due to the reduction in voluntary income expected during 2020/21.

- Overall, voluntary income increased by £3.6m to £17.5m, though this is primarily accounted for by increases in grants into NAS Academies Trust. Like for like voluntary income excluding NAS Academies Trust increased slightly to £10m (2018/19: £9.7m). We, like many charities, are planning for a reduction in voluntary income over the coming year due to the pandemic with action taken to reduce costs accordingly.
- Expenditure on raising funds decreased by £0.3m to £1.9m (2018/19: £2.3m) and therefore the net contribution to voluntary income increased to £8.1m (2018/19 £7.7m).
- Income from donations and gifts increased by £0.6m to £7.4m (2018/19: £6.8m), whilst income from grants (excluding NAS Academies Trust) remained at £2.2m (2018/19: £2.1m) and legacy income increased to £1.6m (2018/19: £0.7m).
- Unrestricted voluntary income rose by £0.6m to £7.4m (2018/19: £6.8m), whilst restricted income fell to £2.7m (2018/19: £2.9m).
- Within our fundraising mix, Supporter Fundraising once again performed particularly strongly with a successful year in respect of participation events, community fundraising, World Autism Awareness Week and third party special events.
- We continue to invest in those areas (Supporter Fundraising and Individual Giving) which deliver sustainable, unrestricted income in the future and this is reflected in the long-term trend towards unrestricted income, which increased to just over two-thirds of our voluntary income last year.
- Encouragingly, we have had a successful year in securing some significant pledges of voluntary income which will be received in the coming year and beyond, in addition to some exceptional legacy receipts.
- Cash decreased to £12.8m (2018/19: £15.1m) due to the challenges we face with funding authorities meeting the increasing costs of delivery, and the completion of a number of projects for which the Trustees designated funds, particularly the digital transformation programme and the development of a new website.
- Investment income was slightly higher £0.14m (2018/19: £0.11m) due to slightly better interest rates and average cash levels held throughout the year.

- Expenditure on charitable activities increased to £103.1m (2018/19: £97.1m). The charity continues to work towards paying all its employees the living wage.
- Staff costs accounted for 72.1% of our overall costs, a slight decrease from 72.3% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £6.5m in the year, which included the construction of a new free school in Lambeth, Vanguard School that opened in January 2020.
- Designated funds are lower at £2.3m (2018/19: £5.4m), which was deemed acceptable as the majority of big projects were completed in 2019/20 as planned.
- The value of our LGPS pension deficit decreased in year to £14.5m from £17.4m.

A number of efficiency programmes are planned for 2020/21 and 2021/22 to reduce costs across a number of areas of the charity. These programmes are designed not only to address the expected impact of COVID on our voluntary and statutory income streams but also to address the costs of our overarching business model through improved efficiencies.

### NAS Services Ltd

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

- Turnover increased to £63.3m from £61.5m mainly due to fee uplifts with some providers. However, we continue to work with funding authorities for an uplift to meet the increasing costs of providing services as well as working towards paying all employees the living wage.
- £57.2m (2018/19 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 expectations.

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

### Autism UK Ltd

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

- Turnover increased to £234k from (2018/19: £226k) due to lower Christmas card sales and an increase in sponsorship income.
- Costs have also increased to £93k (2018/19: £92k) as a result of the increase in printing, mailing and warehousing costs primarily related to the Christmas card sales.

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

### NAS Academies Trust

The NAS Academies Trust operates our three free schools, including our new Vanguard School which opened in January 2020.

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

Total income for the year was £11.2m (2018/19: £7.6m).

- Grant income excluding capital received from the EFA increased slightly from £1.3m to £1.6m as both schools continue to grow in pupil numbers and Vanguard School opened in January 2020.
- Likewise, contracted income increased £0.4m to £4.1m as the number of pupils grew.

Expenditure also increased from £4.3m to £5.5m in line with the growth in pupil numbers and costs related to the opening of the Vanguard School.

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

## Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use a number of different channels, including mail, email, 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 subscribes to the Fundraising Regulator, including the Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. The National Autistic Society is a professional member of the Institute of Legacy Management. We are also active participating members of the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

No failures have been reported in respect to industry-recognised fundraising standards in 2019/20. Since its inception in 2017, the charity has received – and acted upon – nine suppression requests from the Fundraising Preference Service, two of which were received in the year to 31 March 2020.

We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls within a week of the campaign start date and on a monthly basis for rolling campaigns. (We monitor at a rate of 5%, with a five calls per month minimum, which for some campaigns, can put us at 10%.) 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 49 complaints, of which seven were related to fundraising practice or products. All of these complaints were fully investigated and resolved.

We adhere to the Institute of Fundraising 'treating donors fairly' guidance and are also active participating members of the Institute of Fundraising compliance directorate.

## Pay policy

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

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

All awards are recommended by the line manager and approved by a director. For directors, pay recommendations are made by the CEO and approved by the Chair. For the CEO, pay awards must be signed off by the Chair of Trustees and Chair of Plans and Resources.

## Principal risks and uncertainties

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

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



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

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

The Society has identified the following major risks:

- Financial: Pressure continues on both contracted and voluntary income streams and the Board, supported by its sub-committees, continuously monitors in year business performance and the medium and longer term financial risks and opportunities, weighing up the need to manage costs tightly within available income against ensuring appropriate investment in improving and developing our offer to beneficiaries to best meet their needs.
- Operational: ensure the provision of high levels of safeguarding for the vulnerable young people and adults we work with. Our Services Quality and Development and Education Quality and Development Committees, in conjunction with the main Board, will continue to review and verify safe practice.
- Operational: ensure the ability to change the way we deliver services to respond to changing need. We work closely with stakeholders, including autistic people who receive our services, as well as those who fund these services, to ensure that our activities are structured accordingly.

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

In addition, this year the Trustees consider the coronavirus pandemic a significant risk both to our financial position and our ability to meet beneficiary need at a time when the demand for support is increasing. To mitigate this risk, we continue to review how we deliver support and how digital delivery can enable us to continue to support our beneficiaries throughout the pandemic. We have identified a number of income streams to support the charity throughout the coming months and are working closely with our bank in reviewing cashflow.

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

## Reserves policy

Trustees review reserve levels as part of their review of the financial performance of the Society throughout the year as well as an annual review as part of the strategic planning process. With the general reserve (risk reserve) currently at £6m, the charity is just below its target risk reserve requirement set out in its Reserves policy.

Designations of £2.3m take into account our decision to set aside funds to enable improvements and growth within our operations and to continue the roll out of the digital transformation programme which will deliver efficiencies as it is rolled out across the charity. Note 18 to the accounts provides more details on these designations.

The general reserves figure of £6m 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.

## Reserves policy continued

The charity considers the reserves target of £7m a reasonable level of reserves and is planning to increase our free reserves from the current level of £6m over the coming four years through a number of workstreams aimed at reducing our fixed overhead costs, driving through the benefits of the various investments made in digital technology and disposing of unused fixed assets.

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.

<b>Reserves held @ 31 March</b> (excluding pension reserves)	<b>2020</b> <b>£000</b>	<b>2019</b> <b>£000</b>
Free reserves	6,018	6,629
General funds - designated	2,305	5,420
Restricted reserves	2,407	2,559
Designated funds - fixed assets	23,366	23,951
NAS Academies Trust reserves	19,632	13,688
<b>Total reserves excluding pension reserve</b>	<b>53,727</b>	<b>52,247</b>
Pension	(14,515)	(17,387)
<b>Total reserves</b>	<b>39,212</b>	<b>34,860</b>

## Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future.

As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions. The Board of Trustees has reviewed budgets and forecasts for the period to March 2022 which consider the National Autistic Society's activities, financial position and risk management policies, together with likely factors affecting future development, including the impact of the pandemic and other operating challenges on income, cash, reserves and service delivery. Specifically, the board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across the National Autistic Society's core activities following a strategic review in the year. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise the board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

## Pensions and 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 £2.9m to £14.5m following an increase of £1.4m to £17.4m in 2018/19 and a decrease of £0.7m in 2017/18.

## Pensions and FRS102 continued

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 below shows the impact on our reserves.

### Summary of the effect of changes in the pension funds on reserves

	2020	2019	2018	2017	2016
	£m	£m	£m	£m	£m
Restricted reserves excluding NAS Academies Trust	2.4	2.6	2.6	4.1	3.8
Restricted Funds NAS Academies Trust	19.6	13.7	10.2	9.4	8.4
Unrestricted reserves before pension funds deficit	31.7	36.0	36.6	35.5	36.5
FRS102 opening deficit on pension funds	(17.4)	(16.0)	(16.7)	(14.3)	(16.7)
Change in FRS102 pensions deficit in year	2.9	(1.4)	0.7	(2.4)	2.4
Reported total reserves as per Balance Sheet	39.2	34.9	33.4	32.3	34.4

## Investment policy

### Investment return and adequacy against policy

In order that the Society has cash readily available to meet working capital and other needs, the Trustees continue to adopt a cautious policy to maintain diversified cash deposits rather than to invest in stocks, shares, property or any other investment product. As per the amended policy agreed in 2012/13 and regularly reviewed, the Trustees have agreed that £4m could be deposited in one-year bonds, funds could also be deposited in notice accounts, short term deposit accounts or three or six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2019/20.

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 2020 the Society had £6.5m invested in a combination of three month, six month bonds and one-year fixed rate bonds, a further £1m in corporate deposit accounts and the balance held in interest bearing current accounts.





# Structure, governance and management

Our constitutional structure

# Our constitutional structure

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

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

We are a membership organisation, with over 21,800 voting members. Members can contribute to the work and success of our charity in many ways, by leading a local branch, by contributing their experiences through surveys and consultations, by fundraising at a local level and by spreading information about autism. Members who want to be active in their local area can join or set up a branch, operating under the name and charity number of the parent body. As at 31 March 2020 there were 117 branches across the UK.

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

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

## Charitable objects and public benefit

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

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

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

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

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

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

## Co-production forums

Members of our charity are invited to participate in ‘co-production forums’. These forums bring members and staff together to discuss issues around policy and strategy with reports on the outcomes being fed back to the Board. Co-production forums have replaced the National Forum as a mechanism through which the charity can obtain direct feedback and input from members. In 2019-20, the forum was comprised of members able to provide input on the organisation’s public policy priorities – due to the political instability during this period, this work has not yet completed.

## 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.

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

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

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

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

## Trustee induction and training

All Trustees 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.

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

## Decision-making

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

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

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

- **Impact on employees**

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

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

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

- **The people we support and suppliers**

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Our schools have parent and staff representatives on their Local Governing Bodies to understand students' experiences and work together to develop our schools and are developing student councils to ensure pupils' views are more strongly represented. Trustees from our Education Quality and Development Committee regularly visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. Trustees from our Services Quality and Development Committee regularly visit social care services to talk to people we support and take suggestions for future improvements.

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

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

- **Community and environment**

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



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

## The Charity Code of Governance

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

The Board is mindful of the Charity Code of Governance and has evaluated its structures, responsibilities and processes against it. Overall the Board is satisfied that it meets the Code's requirements in the great majority of areas it covers. Where there are elements of divergence, the Board will consider whether action is required to address these or whether there are sound reasons to maintain the current structures and practice. For example, the National Autistic Society has a larger board than is recommended in the Code but considers that this is appropriate and necessary in order to ensure that the governance function has the knowledge and experience required to support the diverse functions and services that the charity offers.

The Board of Trustees will continue to monitor and reflect on the requirements of the Code of Governance.

## Management of the charity

The activities of the National Autistic Society are managed by the Chief Executive, supported by a strategic management group of eight directors who lead the functional activities. These are: the Director of the Centre for Autism; the Director of Finance; the Director of Fundraising and Commercial; the Director of External Affairs and Social Change; the People Director; Director of Adult Services; Managing Director of Education and Children's Services and the Director of IT.

## Diversity

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

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

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



## Honorary offices

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

Our Patron, **HRH The Countess of Wessex**, has fulfilled that role for over 15 years and continues to provide sterling support to the National Autistic Society. In March she was due formally to declare our Vanguard School open, an educational establishment which will provide an education of the highest calibre to autistic children in South London and surrounding areas. Sadly this event had to be cancelled because of the coronavirus precautions but will hopefully be rescheduled for a future date. She continues regularly to convene the Charities Forum, while also acting as a Patron to the NSPCC, Childline, Mencap and supporting a plethora of other charitable causes.

**Jane Asher's** ongoing support as our President – a role she's held for 23 years now – continues to be invaluable to the charity. Among other contributions to many areas of our work, Jane helped organise and host our annual London Christmas concert, Stars Shine, which brought many of our supporters together during the holiday season and raised much-needed income to help autistic people. Stars Shine 2019 was its most successful ever, thanks largely to Jane's hard work and dedication.

She also took a hands-on approach to helping shortlist and select designs for our Christmas card artwork competition – not an easy task, with so many brilliant entries in the contest!



# Key volunteers, staff and advisers

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

**President:** Jane Asher

**Chief Executive:**  
Mark Lever (resigned May 2019)  
Caroline Stevens (joined November 2019)

## Vice Presidents

Elizabeth, Baroness Astor of Haver  
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 Tuhig of Islwyn and Glansychan

## Trustees

Dr Carol Homden CBE, Chair of Trustees  
Krishnaswamy Murali, Vice Chair  
Judy Berkowicz  
Dr Sophie Castell  
Felicity Chadwick-Histed  
Stephen Davies  
Roberta Doyle  
Amanda Forshaw  
David Harbott  
Professor Sylvia Johnson

Elisa Menardo  
Stewart Rapley  
David Reeves  
Pamela Reitemeier  
Helen Roberts (appointed October 2019)  
Mike Stanton

## Strategic Management Group

Bethany Allum, Human Resources  
Hannah Barnett, Adult Services  
Kelly Evans, Finance  
Alastair Graham, Fundraising and Commercial  
Kirstie Fulthorpe, Education  
Jane Harris, External Affairs and Social Change  
Carol Povey, Centre for Autism  
Nick Slowe, IT

## Banker

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

## Auditor

Crowe UK LLP, 55 Ludgate Hill, London EC4M 7JW  
Crowe UK LLP has indicated its willingness to be  
reappointed as statutory auditor.

## Solicitors

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

## Company Secretary

Bruce Thompson

# Statement of Trustees' responsibilities

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

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

In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the

financial statements comply with the *Companies Act 2006*, the *Charity (Accounts and Reports) Regulations 2008*, the *Charities and Trustee Investment (Scotland) Act 2005* and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

This Directors' Report, prepared under the *Charities Act 2011*, the *Companies Act 2006* and the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 10 December 2020, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

**Dr Carol Homden CBE**  
Chair of the Board of Trustees



# Independent Auditor's report

to the members and Trustees of the National Autistic Society

## Opinion

We have audited the financial statements of the National Autistic Society for the year ended 31 March 2020 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows 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).

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 2020 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the *Companies Act 2006*, 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 12 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 2006*

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

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

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

In light of the knowledge and understanding of the group and 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, 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

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

### Tina Allison

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

20 January 2021





# Our Accounts

Year ended 31 March 2020

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

Year ended 31 March 2020

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2020 £'000	2020 £'000	2020 £'000	2020 £'000	2019 £'000
<b>Income and Endowments from</b>						
<b>Incoming from charitable activities</b>						
Transforming Lives						
Education		27,678	4	3,672	31,354	30,833
Social and independent living support		49,770	-	-	49,770	50,144
Other charitable activities		3,666	-	-	3,666	3,610
Changing Attitudes						
Other charitable activities		356	-	-	356	534
Donations and legacies	3	7,383	2,665	7,497	17,545	13,935
Other trading activities	4	253	-	-	253	250
Investment income		119	4	13	136	113
Other Income	5	911	-	30	941	371
<b>Total income</b>		<b>90,136</b>	<b>2,673</b>	<b>11,212</b>	<b>104,021</b>	<b>99,790</b>
<b>Expenditure on</b>						
Raising funds		1,932	-	-	1,932	2,292
Expenditure on charitable activities						
Transforming Lives						
Education		29,091	221	5,537	34,849	31,061
Social and independent living support		54,640	177	-	54,817	52,364
Other charitable activities		7,717	2,182	-	9,899	9,530
Changing Attitudes						
Other charitable activities		1,504	67	-	1,571	1,853
<b>Total expenditure</b>	6	<b>94,884</b>	<b>2,647</b>	<b>5,537</b>	<b>103,068</b>	<b>97,100</b>
<b>Net incoming / (expenditure)</b>	7	<b>(4,748)</b>	<b>26</b>	<b>5,675</b>	<b>953</b>	<b>2,690</b>
Transfers between funds	16-18	179	(179)	-	-	-
Actuarial (losses)/ gains on defined benefit schemes	24	3,506	-	(109)	3,397	(1,280)
<b>Net movement in funds</b>		<b>(1,063)</b>	<b>(153)</b>	<b>5,566</b>	<b>4,350</b>	<b>1,410</b>
<b>Reconciliation of funds</b>						
Funds brought forward	16-18	19,158	2,559	13,145	34,862	33,452
<b>Fund balances carried forward</b>	16-18	<b>18,095</b>	<b>2,407</b>	<b>18,711</b>	<b>39,212</b>	<b>34,862</b>

The net expenditure for the financial year dealt within the financial statements of the Parent Company was £4.7m (2018-19: net expenditure £0.6m). The notes on pages 53-79 form part of these financial statements.

## Consolidated and charity balance sheet

As at 31 March 2020

Company Number 1205298

	Notes	2020 £'000	Group 2019 £'000	Charity 2020 £'000	2019 £'000
<b>Fixed assets</b>					
Tangible assets	8	28,576	29,833	28,576	29,833
Tangible assets - NAS AT	8	16,050	10,194	-	-
Investments in subsidiaries	9	-	-	-	-
		<b>44,626</b>	<b>40,027</b>	<b>28,576</b>	<b>29,834</b>
<b>Current assets</b>					
Stocks		54	61	54	61
Debtors	11	11,721	10,119	8,853	8,717
Cash deposits		7,510	10,062	7,510	10,062
Cash at bank and in hand		1,851	1,164	1,793	1,170
Cash at bank and in hand - NAS AT		3,462	3,837	-	-
		<b>24,598</b>	<b>25,243</b>	<b>18,210</b>	<b>20,010</b>
<b>Creditors: amounts falling due within one year</b>	12	10,332	7,459	7,526	5,721
<b>Net current assets</b>		<b>14,266</b>	<b>17,784</b>	<b>10,684</b>	<b>14,289</b>
<b>Total assets less current liabilities</b>		<b>58,892</b>	<b>57,811</b>	<b>39,260</b>	<b>44,122</b>
<b>Creditors: amounts falling due after more than one year</b>	14-15	5,165	5,563	5,165	5,563
<b>Net assets excluding pension liabilities</b>		<b>53,727</b>	<b>52,248</b>	<b>34,095</b>	<b>38,559</b>
Defined benefit pension scheme liabilities - NAS	24	(13,594)	(16,843)	(13,594)	(16,843)
Defined benefit pension scheme liabilities - NAS AT	24	(921)	(544)	-	-
<b>Net assets including pension liabilities</b>		<b>39,212</b>	<b>34,861</b>	<b>20,502</b>	<b>21,716</b>
<b>Funds</b>					
Restricted funds	16	2,407	2,559	2,407	2,559
<b>NAS Academies Trust</b>	17				
Restricted Fixed Assets Funds		15,963	10,141	-	-
Restricted Funds		3,669	3,547	-	-
Pension reserve - NAS AT		(921)	(544)	-	-
		18,711	13,144	-	-
<b>Unrestricted funds:</b>	18				
Designated funds - fixed assets		23,365	23,952	23,365	23,952
Designated funds - other		2,305	5,420	2,305	5,420
General fund		6,019	6,629	6,019	6,629
Revaluation reserve		-	-	-	-
<b>Unrestricted funds excluding pension liabilities</b>		<b>31,689</b>	<b>36,001</b>	<b>31,689</b>	<b>36,001</b>
Pension reserve	18	(13,594)	(16,843)	(13,594)	(16,843)
<b>Unrestricted funds including pension liabilities</b>		<b>18,095</b>	<b>19,158</b>	<b>18,095</b>	<b>19,158</b>
<b>Total funds</b>	19	<b>39,212</b>	<b>34,861</b>	<b>20,502</b>	<b>21,717</b>

The notes on pages 53-79 form part of these financial statements.

Approved by the Trustees and authorised for issue on 10 December 2020 and signed on their behalf by  
Dr Carol Homden CBE, Chair of Trustees.

## Consolidated cashflow statement

Year ended 31 March 2020

	Notes	2020 £'000	2019 £'000
Net cash (used in) / provided by operating activities	1	3,865	3,710
Net cash provided by / (used in) investing activities	2	(5,483)	(3,661)
Net cash (used) in financing activities	3	(442)	(893)
<b>Decrease in cash in the year</b>		<b>(2,240)</b>	<b>(843)</b>
Net cash resources at 1 April		15,063	15,906
Net cash resources at 31 March		12,823	15,063
<b>Decrease in cash in the year</b>		<b>(2,240)</b>	<b>(843)</b>
<b>1. Reconciliation of net incoming resources to net cash inflow from operating activities</b>		<b>2020 £'000</b>	<b>2019 £'000</b>
Net income for the reporting period		953	2,689
Interest from investments		(137)	(113)
Depreciation charges		1,626	1,650
(Profit)/Loss on sale of fixed assets		(542)	22
Decrease in stock		6	16
(Increase)/Decrease in debtors (excl interest receivable)		(1,639)	598
Increase/(Decrease) in creditors		3,298	(1,561)
Pension service cost / (credit)		119	409
<b>Net cash provided by / (used in) operating activities</b>		<b>3,685</b>	<b>3,710</b>
<b>2. Cash flows from investing activities</b>		<b>2020 £'000</b>	<b>2019 £'000</b>
Opening debtor balance		(23)	(18)
Interest income on cash deposits		137	112
Closing debtor		60	23
<b>Net cash provided by investing activities</b>		<b>174</b>	<b>117</b>
Purchases of property, plant and equipment		(6,490)	(3,778)
Proceeds from sale of fixed assets		834	-
<b>Net cash (used in) acquiring assets</b>		<b>(5,656)</b>	<b>(3,778)</b>
<b>Net cash (used in) investing activities</b>		<b>(5,483)</b>	<b>(3,661)</b>
<b>3. Cash flows from financing activities</b>		<b>2020 £'000</b>	<b>2019 £'000</b>
New loans		-	-
Repayment of interest free loan		-	(6)
Repayment of City Road purchase loan		(442)	(887)
<b>Net cash (used in) / provided from financing activities</b>		<b>(442)</b>	<b>(893)</b>
<b>4. Analysis of cash and cash equivalents</b>		<b>2020 £'000</b>	<b>2019 £'000</b>
Cash in hand		6,298	6,534
Notice deposit (less than 3 months)		6,525	8,529
<b>Total cash and cash equivalents</b>		<b>12,823</b>	<b>15,063</b>
<b>5. Analysis of changes in net debt</b>	At 1st April 2019 £'000	Cashflow £'000	At 31st March 2020 £'000
<b>Cash</b>			
Cash at bank and in hand	15,063	(2,240)	12,823
Bank and other loans	(5,988)	399	(5,589)
	<b>9,075</b>	<b>(1,841)</b>	<b>7,234</b>



# Notes forming part of the financial statements

## 1 Company information

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

## 2 Accounting policies

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

The Board of Trustees has reviewed budgets and forecasts to March 2022 which consider the National Autistic Society's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic and other operating challenges on income, cash, reserves and service delivery. Specifically, the board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across the National Autistic Society's core activities following a strategic review in the year. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur. On this basis, the Board has concluded that there are no material uncertainties surrounding the

National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis. 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 FRS 102.

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

## Basis of consolidation

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

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

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

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

## Income

All income is recognised when the charity has entitlement to funds, any performance conditions have been met and it is probable that the income will be received and the amount can be measured with sufficient reliability and although comparative income presented in SOFA has been restated, there has been no overall impact on income recognised in prior year.

The following accounting policies are applied to specific income streams:

## Donations and legacies

- **Voluntary contributions**

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

- **Legacies**

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

- **Donated services or facilities**

These are recognised as income when the charity has control over the term or conditions have been met and the economic benefit from the use by the charity is probable and can be measured reliably. Professional services and donated facilities are recognised on the basis of the gift to the charity which is the amount that the charity would have been willing to pay 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 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 charged 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. Last year comparative costs have been restated to reflect our objects, but this has no impact on our results.

All resources expended are inclusive of irrecoverable VAT.

## Costs of raising funds

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

## Charitable activities

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

## Grants payable

In some limited circumstances, grant funding is provided to third parties to undertake work that contributes to the charity's objectives. In such cases, the total cost of the activity includes both costs incurred directly by the charity and funding provided to third parties through grant-making activities.

Grants payable are recognised when a constructive or legal obligation arises.

## Governance

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

## Fund accounting

The charity maintains various types of funds as follows:

- **Restricted funds**

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

- **Unrestricted funds**

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

- **Designated funds**

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

## Transfers between funds

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

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

- to transfer assets from unrestricted income funds to clear a deficit on a restricted fund.

## Tangible fixed assets

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

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

No depreciation is charged on freehold land.

The rates of depreciation applied to other assets are:

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

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use. The condition and carrying value and, where appropriate, service potential, of the freehold and short term leasehold properties are evaluated for impairment on a regular basis. Where the carrying value of an asset is considered to be impaired, the difference between the existing carrying value and the written down value is taken to reserves.

## Irrecoverable VAT

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

## Financial instruments

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 instruments continued

Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accrual.

## Critical accounting judgements and key sources of estimation uncertainty

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

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

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

- **Residuary legacies** – The charity recognises residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.
- **Pension liabilities** – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the accounts.
- **Dilapidations provision** – The charity has provided for its possible liability in relation to its leasehold properties totalling £300k.

## Pension contributions

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

- **Defined contribution pension scheme**  
The charge to the SOFA is the contribution payable to the pension scheme in the relevant accounting period.
- **Defined benefit pension schemes**  
The costs of providing these benefits are assessed by a qualified actuary on a periodic basis and charged over the expected remaining service life of the current employees with the charity. Within the SOFA, the current and past service costs are recognised as part of the operational costs, interest costs and expected returns on assets are shown as part of finance income, and actuarial gains and losses are disclosed on the face of the SOFA.
- **Teachers' Pension Scheme**  
The National Autistic Society contributes to the Teachers' Pension Scheme (the TPS) at rates set by the TPS actuary and advised to Council by the TPS administrator. It is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the TPS which are attributable to the charity. In accordance with FRS102, the TPS is therefore accounted for as a defined contribution scheme.

## Related parties

In accordance with the provisions of FRS102, the charity discloses in the notes to the accounts material transactions with related parties. See Notes 10 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
	2020	2020	2020	2020	2019
	£'000	£'000	£'000	£'000	£'000
Donations and gifts	5,326	944	5	6,274	6,878
Legacies	1,569	-	-	1,569	693
Grants - Revenue	488	1,721	1,634	3,843	3,430
Grants - Capital	-	-	5,858	5,858	2,933
<b>Total</b>	<b>7,383</b>	<b>2,665</b>	<b>7,498</b>	<b>17,545</b>	<b>13,935</b>

During 2019-20, funds received from the EFA including capital was £7,492m (2018-19: £4,006m). 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 the 2019-20, 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
	2020	2020	2020	2020	2019
	£'000	£'000	£'000	£'000	£'000
<b>Incoming resources</b>					
Sponsorships	93	-	-	93	47
Christmas cards	141	-	-	141	179
Other	19	-	-	19	24
<b>Total</b>	<b>253</b>	<b>-</b>	<b>-</b>	<b>253</b>	<b>250</b>
<b>Resources expended</b>					
Christmas cards	80	-	-	80	80
<b>Total</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>80</b>

### 5 Other income

	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2020	2020	2020	2020	2019
	£'000	£'000	£'000	£'000	£'000
<b>Incoming resources</b>					
Surplus on sale of assets	542	-	-	542	3
Other	369	-	30	399	368
<b>Total</b>	<b>911</b>	<b>-</b>	<b>30</b>	<b>941</b>	<b>371</b>

## 6 Analysis of expenditure

	Direct Costs 2020 £'000	Support Costs 2020 £'000	Total Costs 2020 £'000	Total Costs 2019 £'000
<b>Cost of raising funds</b>	1,744	188	1,932	2,292
<b>Charitable expenditure</b>				
Transforming Lives				
Education	31,986	2,863	34,849	31,061
Social and independent living support	48,248	6,569	54,817	52,364
Other charitable activities	9,478	421	9,899	9,530
Changing Attitudes				
Other charitable activities	1,261	310	1,571	1,855
<b>Total expenditure</b>	<b>92,716</b>	<b>10,351</b>	<b>103,068</b>	<b>97,102</b>

	Costs of raising funds	Education	Social and independent living support	Transforming Lives - Other Charitable Activities	Changing Attitudes - Other Charitable Activities	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Support costs are made up of:</b>						
Human resources	12	221	584	25	19	861
Information technology	60	1,128	2,826	127	95	4,236
Finance and business services	73	864	1,800	154	115	3,005
Chief executive, governance and quality assurance	25	327	780	52	39	1,222
Marketing and customer relations management	20	323	579	64	42	1,027
<b>Total</b>	<b>188</b>	<b>2,863</b>	<b>6,569</b>	<b>421</b>	<b>310</b>	<b>10,351</b>

Governance cost included in support costs was £309k (2018/19: £250k)

### Basis of allocation

Support costs are allocated as follows:

- Human resources and payroll is allocated on head count.
- Offices services is allocated on head count.
- Information technology is partly allocated on head count.
- All other support costs are allocated as a percentage of expenditure.

## 6 Analysis of expenditure continued

Governance cost analysis	Unrestricted Funds	Restricted Funds	NAS AT Funds	Total Funds	Total Funds
	2020	2020	2020	2020	2019
	£'000	£'000	£'000	£'000	£'000
Company Secretary	109	-	-	109	105
Internal audit	128	-	-	128	53
Meeting expenses	1	-	-	1	6
External audit	56	-	17	73	65
Other expenses	-	-	15	15	3
Trustees' expenses	14	-	-	14	19
<b>Total</b>	<b>308</b>	<b>-</b>	<b>32</b>	<b>340</b>	<b>250</b>

## 7 Net incoming/(outgoing) resources

	Group		Charity	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
<b>Net incoming/(outgoing) resources for the year are stated after charging:</b>				
<b>Auditor's remuneration:</b>				
Statutory audits				
- current year	65	55	50	44
- prior year	8	9	6	1
Other services:				
Taxation and Advisory	9	12	6	9
<b>Depreciation:</b>				
Tangible fixed assets	1,626	1,649	1,358	1,465
<b>Profit/loss on disposal of fixed assets:</b>				
Profit/(Loss on disposal)	542	(22)	542	(23)
<b>Operating lease rentals:</b>				
Rent payable on properties	2,665	2,616	2,665	2,616
Hire of equipment	163	127	163	127
Hire of vehicles	661	739	642	723

## 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
<b>Cost</b>							
<b>As at 1 April 2019</b>	37,308	9,667	2,948	105	3,646	3,463	57,138
Additions	-	5,569	209	66	401	247	6,490
Disposals	(574)	(4)	(34)	-	(46)	-	(658)
Transfers for year	-	3,355	108	-	-	(3,463)	-
<b>As at 31 March 2020</b>	<b>36,734</b>	<b>18,588</b>	<b>3,231</b>	<b>170</b>	<b>4,001</b>	<b>247</b>	<b>62,970</b>
<b>Accumulated depreciation</b>							
<b>As at 1 April 2019</b>	7,946	3,886	2,048	105	3,126	-	17,110
Charge for year	618	341	362	9	296	-	1,626
Released on disposals	(312)	-	(34)	-	(46)	-	(393)
<b>As at 31 March 2020</b>	<b>8,252</b>	<b>4,226</b>	<b>2,376</b>	<b>114</b>	<b>3,376</b>	<b>-</b>	<b>18,343</b>
<b>Net book value</b>							
<b>As at 1 April 2019</b>	<b>29,362</b>	<b>5,782</b>	<b>900</b>	<b>-</b>	<b>521</b>	<b>3,463</b>	<b>40,028</b>
<b>As at 31 March 2020</b>	<b>28,483</b>	<b>14,361</b>	<b>855</b>	<b>56</b>	<b>625</b>	<b>247</b>	<b>44,626</b>
<b>Included in above</b>							
<b>NBV of NAS AT assets</b>							
<b>As at 1 April 2019</b>	<b>3,604</b>	<b>3,151</b>	<b>68</b>	<b>-</b>	<b>2</b>	<b>3,369</b>	<b>10,194</b>
Additions in the year	-	5,569	209	13	316	18	6,125
Transfers for year	-	3,261	108	-	-	3,369	-
Depreciation charged in the year	(67)	(113)	(60)	(1)	(27)	-	(268)
Disposals	-	-	-	-	-	-	-
<b>As at 31 March 2020</b>	<b>3,537</b>	<b>11,869</b>	<b>325</b>	<b>12</b>	<b>290</b>	<b>18</b>	<b>16,050</b>

Freehold properties include land at cost of £6,069,426 (2019: £6,092,458).

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

	2020 £	2019 £
<b>NAS Services Ltd</b>		
The Society owns all of the share capital of NAS Services Ltd, a company registered in England and Wales (No 2757062), engaged in the provision of services.		
2 Ordinary £1 Shares	2	2
<b>Autism UK Ltd</b>		
The Society owns all of the share capital of Autism UK Ltd, a company registered in England and Wales (No 3133559), engaged in fundraising including Christmas card sales and promotional work.		
2 Ordinary £1 Shares	2	2
<b>Other subsidiaries</b>		
The Society has the following dormant subsidiaries all registered in England.		
Autistic Cards Ltd	100	100
Autism North West Ltd	2	2
Ideas on Autism Ltd	2	2
NAS Network Ltd	2	2
Autism Scotland Ltd	1	1
Autism Wales Ltd	1	1
Action for Autism Ltd	1	1
	<b>113</b>	<b>113</b>

All 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
	2020	2019	2020	2019	2020	2019	2020	2019
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Turnover	29,268	30,485	11,212	7,619	63,309	61,461	234	226
Gift aid income from subsidiaries	6,246	6,508	-	-	-	-	-	-
Operating charges	(40,234)	(37,626)	(5,537)	(4,295)	(57,203)	(55,087)	(85)	(85)
<b>(Loss)/Surplus</b>	<b>(4,720)</b>	<b>(633)</b>	<b>5,675</b>	<b>3,324</b>	<b>6,106</b>	<b>6,374</b>	<b>149</b>	<b>141</b>
Administration and other costs	-	-	-	-	-	-	(8)	(8)



## 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
	2020	2019	2020	2019	2020	2019	2020	2019
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Surplus/(Deficit) before actuarial (Losses)/Gains</b>	<b>(4,720)</b>	<b>(633)</b>	<b>5,675</b>	<b>3,324</b>	<b>6,106</b>	<b>6,374</b>	<b>141</b>	<b>133</b>
Actuarial (losses) on defined benefit pension schemes	3,506	(1,298)	(109)	18	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(6,106)	(6,374)	(141)	(133)
<b>Retained (deficit) / surplus for the year</b>	<b>(1,214)</b>	<b>(1,931)</b>	<b>5,566</b>	<b>3,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The net current assets and share capital and reserves for both NAS Services Limited company registered in England and Wales (No 2757062) and Autism UK Limited company registered in England and Wales (No 3133559) as 31 March 2020 was £2, representing the share capital in each company (2019: £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 2020 were £18,711K (2019: £13,144K).

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 opened in January 2020. 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.

	2020	2019
NAS Services Ltd	6,106	6,374
Autism UK Ltd	141	133

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 £286K (2019: £144K) in finance, payroll and HR support, IT Support, project management and marketing services from the charity.

Amounts charged from the National Autistic Society to NAS Services during the year were £57.2m (2019: £55.1m). Amounts charged from the National Autistic Society to Autism UK during the year were £8k (2019: £8k).

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

	£m
NAS Services:	3,347
Autism UK	17
NASAT	118
<b>Total</b>	<b>3,483</b>

There were no other related party transactions.

## 11 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Trade debtors	8,866	7,508	2,825	2,324
Other debtors	763	517	763	517
Amounts due from group undertakings	-	-	3,483	4,590
Prepayments and accrued income	2,092	2,094	1,783	1,286
<b>Total</b>	<b>11,721</b>	<b>10,119</b>	<b>8,854</b>	<b>8,717</b>

## 12 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Loans repayable	425	425	425	425
Trade creditors	4,240	1,791	1,894	467
Taxation and social security	523	210	734	326
Accruals and provisions	4,329	4,144	4,030	4,034
Fees invoiced in advance and deferred income	815	889	442	470
<b>Total</b>	<b>10,332</b>	<b>7,459</b>	<b>7,524</b>	<b>5,722</b>

## 13 Deferred income

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

	Group	Charity
	2020	2020
	£'000	£'000
Balance as at 1 April 2019	49	37
Amounts released in year	(820)	(820)
Amounts deferred in year	1,046	1,046
<b>Balance as at 31 March 2020</b>	<b>274</b>	<b>262</b>

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

	Group		Charity	
	2020 £'000	2019 £'000	2020 £'000	2019 £'000
Interest free mortgage (Note a)	200	200	200	200
NAS Enterprise Campus loan (Note b)	4,965	5,363	4,965	5,363
<b>Total</b>	<b>5,165</b>	<b>5,563</b>	<b>5,165</b>	<b>5,563</b>

**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. Following negotiations, the charge was released in May 2020.

**Note b:** In July 2017 the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6M plus £0.12M irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6M repayable over 10 years at a fixed rate of 3.26%, capital repayment holiday for the first year. The loan is secured on the purchased property, City Road Offices, Crofton Road Sybil Elgar house. 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	
	2020 £'000	2019 £'000	2020 £'000	2019 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two and five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	3,691	4,089	3,691	4,089
<b>Total</b>	<b>5,390</b>	<b>5,788</b>	<b>5,390</b>	<b>5,788</b>
<b>Loans due after five years and not repayable by instalment:</b>				
Interest free mortgages	200	200	200	200
<b>Total</b>	<b>5,590</b>	<b>5,988</b>	<b>5,590</b>	<b>5,988</b>

## 16 Movement on restricted funds

	Balance 1 April 2019	Income	Expenditure	Transfers	Balance 31 March 2020
	£'000	£'000	£'000	£'000	£'000
Transforming Lives					
Education	621	79	(221)	-	479
Social and independent living support	304	305	(177)	(179)	253
Other charitable activities	1,578	2,191	(2,182)	-	1,587
Changing Attitudes					
Other charitable activities	56	99	(67)	-	87
<b>Total</b>	<b>2,559</b>	<b>2,674</b>	<b>(2,647)</b>	<b>(179)</b>	<b>2,407</b>

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2020.

2018-19 Comparatives	Balance 1 April 2018	Income	Expenditure	Transfers	Balance 31 March 2019
	£'000	£'000	£'000	£'000	£'000
Transforming Lives					
Education	571	205	(97)	(58)	621
Social and independent living support	342	423	(359)	(102)	304
Other charitable activities	1,535	2,261	(2,218)	-	1,578
Changing Attitudes					
Other charitable activities	167	9	(120)	-	56
<b>Total</b>	<b>2,615</b>	<b>2,898</b>	<b>(2,794)</b>	<b>(160)</b>	<b>2,559</b>

### Big Lottery Funding

	Balance 1 April 2019	Income	Expenditure	Balance 31 March 2020
	£'000	£'000	£'000	£'000
BHW01 BigLottery-Wales BranchSupport	1	-	1	1
CBC01 Cashback for Communities project	1	183	182	3
BLF02 Big Lottery Fund Person2Person	14	34	39	11
NIR09 NAS Juniors Project NI	(1)	10	3	6
<b>Total</b>	<b>16</b>	<b>228</b>	<b>224</b>	<b>21</b>

### Big Lottery Funding 2018-19 Comparatives

	Balance 1 April 2018	Income	Expenditure	Balance 31 March 2019
	£'000	£'000	£'000	£'000
BHW01 BigLottery-Wales Branch Support	1	-	-	2
CBC01 Cashback for Communities project	14	157	170	2
BLF02 Big Lottery Fund Person2Person	16	34	36	14
NIR09 NAS Juniors Project NI	5	-	6	(1)
<b>Total</b>	<b>36</b>	<b>191</b>	<b>212</b>	<b>17</b>

## 17 NAS Academies Trust

	Balance 1 April 2019	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2020
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	10,347	5,847	(268)	124	-	16,050
Restricted Revenue Grants	3,341	5,364	(5,001)	(124)	-	3,581
Pension Reserve	(544)	-	(268)	-	(109)	(921)
<b>Total</b>	<b>13,144</b>	<b>11,212</b>	<b>(5,537)</b>	<b>-</b>	<b>(109)</b>	<b>18,711</b>

### 2018-19 Comparatives restated

	Balance 1 April 2018	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2019
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	7,616	2,676	(187)	36	-	10,141
Restricted Revenue Grants	2,573	4,941	(3,932)	(36)	-	3,546
Pension Reserve	(386)	-	(176)	-	18	(544)
<b>Total</b>	<b>9,802</b>	<b>7,617</b>	<b>(4,295)</b>	<b>-</b>	<b>18</b>	<b>13,144</b>

## 18 Movement on unrestricted funds

	Balance 1 April 2019	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2020
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General fund	6,629	90,136	(90,924)	(460)	(398)	-	1,035	6,018
Designated funds:								
Fixed assets	23,952	-	(1,623)	460	398	-	179	23,366
Property related growth and developments in Schools and Adult Services	695	-	(232)	-	-	-	(363)	100
Digital Transformation Programme	1,350	-	(1,241)	-	-	-	(109)	-
Autism Education Trust	762	-	-	-	-	-	83	845
Donor Acquisition	138	-	-	-	-	-	(138)	-
IT and Digital Strategy	740	-	(607)	-	-	-	-	133
Supporting Beneficiaries	735	-	-	-	-	-	(508)	227
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
<b>Total Designated Funds exc Fixed Assets</b>	<b>5,420</b>	<b>-</b>	<b>(2,080)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,035)</b>	<b>2,305</b>
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
<b>Total unrestricted funds excluding pension reserve</b>	<b>36,001</b>	<b>90,136</b>	<b>(94,627)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,035)</b>	<b>31,689</b>
Pension reserve	(16,843)	-	(257)	-	-	3,506	-	(13,594)
<b>Total unrestricted funds</b>	<b>19,158</b>	<b>90,136</b>	<b>(94,884)</b>	<b>-</b>	<b>-</b>	<b>3,506</b>	<b>179</b>	<b>18,095</b>



## 18 Movement on unrestricted funds continued

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

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

### Purpose of designated funds:

<b>Fixed assets</b>	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.
<b>Property-related growth and developments in Schools and Adult Services</b>	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.
<b>IT and digital strategy</b>	To support the development and roll out of the IT and digital aspects of the digital transformation programme.
<b>Supporting beneficiaries</b>	To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.
<b>Autism Education Trust</b>	To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.
<b>LGPS reserve</b>	To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS.
<b>Pension Reserve</b>	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

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

## 18 Movement on unrestricted funds continued

### 2018-19 Comparatives

	Balance 1 April 2018	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other transfers	Balance 31 March 2019
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General fund	5,278	89,274	(85,638)	(994)	(212)	-	(1,078)	6,630
Designated funds:								
Fixed assets	26,822	-	(1,488)	994	212	-	(2,589)	23,951
Property-related growth and developments in Schools and Adult Services	758	-	(758)	-	-	-	695	695
Digital Transformation Programme	1,225	-	(1,225)	-	-	-	1,350	1,350
IT Strategy and Information Security	360	-	(360)	-	-	-	-	-
Autism Education Trust	593	-	-	-	-	-	169	762
Restructuring	300	-	(300)	-	-	-	-	-
Donor Acquisition	269	-	(269)	-	-	-	138	138
IT and Digital Strategy	-	-	-	-	-	-	740	740
Supporting Beneficiaries	-	-	-	-	-	-	735	735
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
<b>Total Designated Funds exc Fixed Assets</b>	<b>4,505</b>	<b>-</b>	<b>(2,912)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,827</b>	<b>5,420</b>
<b>Total unrestricted funds excluding pension reserve</b>	<b>36,605</b>	<b>89,274</b>	<b>(90,038)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>36,001</b>
Pension reserve	(15,571)	-	26	-	-	(1,298)	-	(16,843)
<b>Total unrestricted funds</b>	<b>21,034</b>	<b>89,274</b>	<b>(90,012)</b>	<b>-</b>	<b>-</b>	<b>(1,298)</b>	<b>-</b>	<b>19,158</b>

## 19 Analysis of assets and liabilities between funds

	Unrestricted funds 2020 £'000	Restricted funds 2020 £'000	NAS AT Restricted funds 2020 £'000	Total funds 2020 £'000
Fixed assets	28,576	-	16,050	44,626
Net current assets	8,278	2,407	3,581	14,267
Creditors: amounts falling due after more than one year	(5,165)	-	-	(5,165)
Defined benefit pension scheme liabilities	(13,594)	-	(921)	(14,515)
<b>Net assets including pension liabilities</b>	<b>18,095</b>	<b>2,407</b>	<b>18,711</b>	<b>39,213</b>

## 19 Analysis of assets and liabilities between funds continued

2018-19 Comparatives	Unrestricted funds	Restricted funds	NAS AT Restricted funds	Total funds
	2019	2019	2019	2019
	£'000	£'000	£'000	£'000
Fixed assets	29,739	94	10,193	40,027
Net current assets	11,823	2,466	3,495	17,784
Creditors: amounts falling due after more than one year	(5,563)	-	-	(5,563)
Defined benefit pension scheme liabilities	(16,843)	-	(544)	(17,387)
<b>Net assets including pension liabilities</b>	<b>19,157</b>	<b>2,560</b>	<b>13,143</b>	<b>34,861</b>

## 20 Operating lease commitments

### Lease Note

Minimum lease payments in respect of operating leases were:

	Property		Other leases	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Not later than one year	2,553	2,311	790	776
Later than one year and not later than five years	7,812	8,144	1,066	1,180
Later than five years	6,102	7,320	-	-
	<b>16,467</b>	<b>17,775</b>	<b>1,857</b>	<b>1,956</b>

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

In 2019-20, payments on operating leases was £3,440K (2019: £3,482K)

## 21 Capital commitments

	2020	2019
	£'000	£'000
<b>Committed building projects are:</b>		
<b>Ongoing projects</b>		
NAS AT		
Vanguard School	122	5,675
<b>Total committed</b>	<b>122</b>	<b>5,675</b>

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:

	2020 FTE	2019 FTE
Footing the Bill	26	25
Transforming Lives		
Education	850	859
Social and independent living support	2,370	1,694
Other charitable activities	152	145
Changing Attitudes		
Other charitable activities	40	36
Behind the scenes	143	140
<b>Total</b>	<b>3,581</b>	<b>2,899</b>

The average number of employed staff in the year was 2,910 (2019: 2,964).

Staff costs comprise:	2020 £'000	2019 £'000
Gross wages and salaries	57,750	56,568
Agency staff	8,452	7,118
Social security costs	4,392	4,072
Pension costs	3,619	2,469
<b>Total</b>	<b>74,212</b>	<b>70,227</b>

During the year, £115k was paid out in redundancy and £247k 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	2020 Number	2019 Number
£60,001 - £70,000	9	6
£70,001 - £80,000	6	6
£80,001 - £90,000	4	10
£90,001 - £100,000	3	2
£100,001 - £110,000	6	-
£120,001 - £130,000	-	-
£130,001 - £140,000	-	-
£140,001 - £150,000	-	1
£150,001 - £160,000	1	-
<b>Total</b>	<b>29</b>	<b>25</b>

## 23 Information regarding employees and Trustees continued

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

	2020 Number	2019 Number
<b>Defined contribution schemes:</b>		
The National Autistic Society Stakeholder Scheme	13	13
Third Party Scheme (Private)	1	1
<b>Defined benefit schemes:</b>		
Brent Pension Scheme	1	1
Teachers' Pension Scheme	11	10
Scottish Teachers' Pension Scheme	3	1
<b>Total</b>	<b>29</b>	<b>26</b>
	<b>£'000</b>	<b>£'000</b>
<b>National Autistic Society contribution was:</b>		
Defined contribution schemes	69	68
Defined benefit schemes	169	165
<b>Total</b>	<b>238</b>	<b>233</b>

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 £1,002k (2019: £737K).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2019: none).

14 trustees and national forum members were reimbursed expenses during the year totalling £14,712. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £30k (2019: £30K) to protect the Trustees and Directors from loss arising from liability for negligence, default or breach of trust or duty, other than a breach committed in reckless disregard of whether or not the act or omission was such a breach.

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

## 24 Pension commitments

The 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 continued

**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 64 active members (2018-19: 87 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 £632,638 (2018-19: £597,796).

### 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 NAS has seven active members (2018-19: seven active members). Employer's contributions in the year totalled £69,031 (2018-19: £60,744).

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 2020 were estimated to be £950,000. Estimated contributions for 31 March 2021 are £361,000.

### Assumptions

Brent Scheme. The latest actuarial valuation of the National Autistic Society's liabilities took place as at 31 March 2020. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme for FRS17 purposes were:

#### Principal financial assumptions:

Brent Scheme	2020 %pa	2019 %pa
Rate of general increase in salaries	2.2	2.8
Rate of increase to pensions in payment (CPI)	1.9	2.5
Discount rate	2.3	2.4

The discount rate is the yield at the x 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:

Brent Scheme	31 March 2020	31 March 2019	31 March 2020	31 March 2019
	Males	Males	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

Rating to above base table * (years)**	0	0	0	0
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## 24 Pension commitments continued

### Principal demographic assumptions continued:

Brent Scheme continued	31 March 2020	31 March 2019	31 March 2018	31 March 2020	31 March 2019	31 March 2018
	Males	Males	Males	Females	Females	Females
Cohort improvement factors (from 2007)	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)	22.1	22.3	22.3	24.3	24.5	24.5
Future lifetime from age 65 (currently aged 45)	23	24.1	24.1	25.5	26.4	26.4

\* 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 2020 £'000	31 March 2019 £'000
<b>Value as at:</b>		
Notional value of assets	15,806	15,977
Present value of liabilities	27,897	31,234
<b>Net pension (liabilities)</b>	<b>(12,091)</b>	<b>(15,257)</b>
<b>Analysis of income and expenditure</b>	<b>31 March 2020 £'000</b>	<b>31 March 2019 £'000</b>
<b>Period ending</b>		
Current service cost	436	429
Past service cost	15	-
Interest cost	744	769
Expected return on assets	(384)	(400)
Losses on curtailments and settlements	-	-
Settlement cost	-	-
<b>Expense recognised on SOFA</b>	<b>811</b>	<b>798</b>

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

	31 March 2020 £'000	31 March 2019 £'000
<b>Opening present value of liabilities</b>	<b>31,234</b>	<b>28,665</b>
Current service cost	436	429
Interest cost	744	769
Contribution by participants	71	76
Actuarial losses/(gains) on liabilities	(3,523)	2,140
Losses on curtailments	-	-
Estimated benefits paid out	(1,080)	(845)
Past service cost	15	-
Net increase in liabilities from disposals and acquisitions	-	-
Settlements	-	-
<b>Closing present value of liabilities</b>	<b>27,897</b>	<b>31,234</b>

## 24 Pension commitments continued

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

	31 March 2020 £'000	31 March 2019 £'000
<b>Opening fair value of assets</b>	<b>15,977</b>	<b>14,767</b>
Expected return on assets	384	400
Actuarial (losses)/gains on assets	(496)	663
Contribution by employers	950	916
Contribution by participants	71	76
Net benefits paid out	(1,080)	(845)
<b>Closing fair value of assets</b>	<b>15,806</b>	<b>15,977</b>
<b>Actual return on assets</b>		
Expected return on assets	384	400
Actuarial (losses)/gains on assets	(496)	663
<b>Actual return on assets</b>	<b>(112)</b>	<b>1,063</b>
<b>Analysis of amounts recognised in STRGL*</b>		
Total actuarial gains / (losses)	3,027	(1,477)
Total losses in STRGL	3,027	(1,477)

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

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

	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Fair value of assets	15,806	15,977	14,767	14,140	12,453
Present value of liabilities	27,897	31,234	28,665	28,664	25,098
<b>Deficit</b>	<b>(12,091)</b>	<b>(15,257)</b>	<b>(13,898)</b>	<b>(14,524)</b>	<b>(12,645)</b>

### History of experience gains and losses

	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Experience gains/(losses) on assets	(496)	663	(118)	1,131	(638)
Experience gains/(losses) on liabilities	(3,523)	2,140	(508)	960	331

## 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 £209,454 (2018-19: £169,733). The agreed contribution rates for future years are 19.6% for employers and a range of 5.5% to 12.5% for employees depending on salary.

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

**Contributions:** The employer's regular contributions to the Berkshire Scheme for the accounting period to 31 March 2020 were estimated to be £208,000. Estimated contributions for 31 March 2021 are £208,000.

## 24 Pension commitments continued

Principal financial assumptions	31 March 2020 %pa	31 March 2019 %pa
Rate of general increase in salaries	2.75	3.85
Rate of increase to pensions in payment (CPI)	1.75	2.35
Discount rate	2.35	2.45

\* The assumptions are set with reference to market conditions at 31 March 2020. Our estimate of the employer's liabilities is 32 years.

The discount rate is the yield at the 30 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 most recent Fund valuation, which was carried out as at 31 March 2019. The post retirement mortality tables adopted are the S3PA tables with a multiplier of 115% for males and 110% for females. These base tables are then projected using the CMI\_2018 Model, allowing for a long-term rate of improvement of 1.25% p.a., smoothing parameter of 7.5 and an initial addition to improvements of 0.5% p.a. This has been updated since the last accounting date where the demographic assumptions were based on those adopted for the Fund's 31 March 2016 valuation, with the exception of the projection model where the CMI\_2018 Model was used with a smoothing parameter of 7.0 and no additional initial rate. The impact of updating the demographic assumptions is set out in the Change in demographic assumptions figure in Table 1 of Appendix 3.

### Future lifetime from age 65 (currently aged 65)

	31 March 2020 Males	31 March 2020 Females	31 March 2019 Males	31 March 2019 Females
Retiring today	21.5	24.1	22.0	24.0
Retiring in 20 years	22.9	25.5	23.7	25.8

**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 the proportion of the membership that had taken up the 50:50 option at the previous valuation date will remain the same.

**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 2019 for the year to 31 March 2020). 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 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
<b>Value as at:</b>				
Notional value of assets	864	743	475	217
Present value of liabilities	1,785	1,287	861	483
<b>Net pension (liabilities)</b>	<b>(921)</b>	<b>(544)</b>	<b>(386)</b>	<b>(266)</b>

### Analysis of income and expenditure

Period ending	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Service cost	427	329	330	131
Net interest on the defined liability (asset)	11	8	5	4
Administration expenses	-	-	-	-
<b>Expense recognised on SOFA</b>	<b>438</b>	<b>337</b>	<b>335</b>	<b>135</b>

## 24 Pension commitments continued

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

Period ending	31 March 2020	31 March 2019
<b>Opening present value of liabilities</b>	<b>1,287</b>	<b>861</b>
Current service cost	398	329
Interest cost	34	23
Change in financial assumptions	(345)	98
Change in demographic assumptions	(64)	(80)
Estimated benefits paid net of transfers in	153	5
Experience loss/(gain) on defined benefit obligation	230	-
Past service costs, including curtailments	29	-
Contributions by scheme payments	63	51
<b>Closing present value of liabilities</b>	<b>1,785</b>	<b>1,287</b>

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

<b>Opening fair value of assets</b>	<b>743</b>	<b>475</b>
Interest on assets	23	15
Return on assets less interest	(38)	36
Other actuarial gains/(losses)	(288)	-
Contribution by employers	208	161
Contribution by participants	63	51
Estimated benefits paid plus unfunded net of transfers	153	5
<b>Closing fair value of assets</b>	<b>864</b>	<b>743</b>

### Actual return on assets

Interest on assets	23	15
Return on assets less interest	(38)	36
<b>Actual return on assets</b>	<b>(15)</b>	<b>51</b>

### Analysis of amounts recognised in STRGL\*

Total actuarial gains / (losses)	147	(18)
Total losses in STRGL	147	(18)

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

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

	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
<b>Value as at:</b>				
Fair value of assets	864	743	475	217
Present value of liabilities	1,785	1,287	861	483
<b>Deficit</b>	<b>(921)</b>	<b>(544)</b>	<b>(386)</b>	<b>(266)</b>



## 24 Pension commitments continued

### Somerset Scheme

**Contributions:** The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2020 are estimated to be £65,000.

Principal financial assumptions	2020 %pa	2019 %pa
Rate of general increase in salaries	2.95	3.95
Rate of increase to pensions in payment (CPI)	1.95	2.45
Discount rate	2.35	2.35

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

#### Principal demographic assumptions:

Somerset Scheme	31 March 2020	31 March 2020	31 March 2019	31 March 2019
	Males	Females	Males	Females
Retiring today	23.3	24.7	22.9	24.0
Retiring in 20 years	24.7	26.2	24.6	25.8

## 24 Pension commitments continued

Reconciliation funded status to balance sheet	31 March 2020 £'000	31 March 2019 £'000
<b>Value as at:</b>		
Notional value of assets	3,194	3,553
Present value of liabilities	4,697	5,141
<b>Net pension (liabilities)</b>	<b>(1,503)</b>	<b>(1,588)</b>
<b>Analysis of income and expenditure</b>		
<b>Period ending</b>	<b>31 March 2020 £'000</b>	<b>31 March 2019 £'000</b>
Service cost	93	64
Net interest on the defined liability (asset/)	36	42
Administration expenses	2	2
<b>Expense recognised on SOFA</b>	<b>131</b>	<b>108</b>
<b>Changes to the present value of liabilities during the accounting period</b>		
<b>Opening present value of liabilities</b>	<b>5,141</b>	<b>5,106</b>
Current service cost	64	64
Interest cost	119	129
Contribution by participants	9	10
Change in financial assumptions	(426)	236
Change in demographic assumptions	(225)	(272)
Experience loss/(gain) on defined benefit obligation	130	-
Net benefits paid out	(144)	(132)
Past service cost	29	-
Net increase in liabilities from disposals and acquisitions	-	-
Curtailments	-	-
Settlements	-	-
<b>Closing present value of liabilities</b>	<b>4,697</b>	<b>5,141</b>
<b>Changes to the fair value of assets during the accounting period</b>		
<b>Opening fair value of assets</b>	<b>3,553</b>	<b>3,433</b>
Expected return on assets	(245)	179
Actuarial (losses)/gains on assets	(42)	-
Administration expenses	(2)	(2)
Contribution by employers	65	65
Contribution by participants	9	10
Net benefits paid out	(144)	(132)
<b>Closing fair value of assets</b>	<b>3,194</b>	<b>3,553</b>
<b>Actual return on assets</b>		
Expected return on assets	-245	179
Actuarial (losses)/gains on assets	(42)	-
<b>Actual return on assets</b>	<b>(287)</b>	<b>179</b>
<b>Analysis of amounts recognised in STRGL*</b>		
Net assets (defined liability)	151	128
Total losses in STRGL	151	128
* STRGL (statement of total recognised gains and losses)		

## 24 Pension commitments continued

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

	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000
Fair value of assets	3,194	3,553	3,433	3,337	2,795
Present value of liabilities	4,697	5,141	5,106	5,197	4,449
<b>Deficit</b>	<b>(1,503)</b>	<b>(1,588)</b>	<b>(1,673)</b>	<b>(1,860)</b>	<b>(1,654)</b>

### 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 1,393 active members in autoenrolment and 553 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 £1,610k.

### 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 the 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.

### Potential CQC prosecution

The Trustees have considered the risk of a potential prosecution by the CQC. While they have concluded that the chances of a prosecution are more than remote, it is impossible at this stage to determine the value of any potential resulting penalty, and they are therefore unable to make a provision within the accounts.

### Post Balance Sheet Events

Since the year end, the National Autistic Society has been affected by the coronavirus pandemic. Our working practices and operations have been adjusted so that the risk of coronavirus to both employees and beneficiaries is reduced. Our commissioners, funders and customers have continued to support us throughout this period though there has been a significant impact on the charity as described in the Trustees' annual report on page 29. Revised forecasts have been prepared which cover the period to 31 March 2022. These include considerations of the key risks arising from the current crisis alongside the charity's planned response and Trustees' view of significant assumptions. The Trustees' consideration of this impact is discussed further in the Trustees' annual report and accounting policy on going concern.

In March 2020 we took the very difficult decision to close the Anderson School in Chigwell at the end of the academic year. We will continue to work with pupils, families and local authorities to identify alternative placements for all pupils at the school. We want to ensure that education provision for autistic children continues to be offered from the Anderson School and are working to identify a partner to support this aim.

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

Year ended 31 March 2019

	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds
	2019 £'000	2019 £'000	2019 £'000	2019 £'000
<b>Income and Endowments from</b>				
<b>Incoming from charitable activities</b>				
Transforming Lives				
Education	27,507	6	3,320	30,833
Social and independent living support	50,144	-	-	50,144
Other charitable activities	3,609	1	-	3,610
Changing Attitudes				
Other charitable activities	534	-	-	534
Donations and legacies	6,805	2,889	4,241	13,935
Other trading activities	250	-	-	250
Investment income	97	1	15	113
Other Income	328	-	43	371
<b>Total income</b>	<b>89,274</b>	<b>2,897</b>	<b>7,619</b>	<b>99,790</b>
<b>Expenditure on</b>				
Raising funds	2,292	-	-	2,292
Expenditure on charitable activities				
Transforming Lives				
Education	26,670	97	4,295	31,061
Social and independent living support	52,005	359	-	52,364
Other charitable activities	7,312	2,218	-	9,530
Changing Attitudes				
Other charitable activities	1,733	120	-	1,853
<b>Total expenditure</b>	<b>90,012</b>	<b>2,794</b>	<b>4,295</b>	<b>97,100</b>
<b>Net incoming / (expenditure)</b>	<b>(738)</b>	<b>103</b>	<b>3,324</b>	<b>2,690</b>
Transfers between funds	160	(160)	-	-
Actuarial (losses)/ gains on defined benefit schemes	(1,298)	-	18	(1,280)
<b>Net movement in funds</b>	<b>(1,876)</b>	<b>(57)</b>	<b>3,342</b>	<b>1,410</b>
<b>Reconciliation of funds</b>				
Funds brought forward	21,033	2,616	9,803	33,452
<b>Fund balances carried forward</b>	<b>19,158</b>	<b>2,559</b>	<b>13,145</b>	<b>34,862</b>

# Notes

Handwriting practice lines consisting of 20 horizontal dotted lines.









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

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

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

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

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



**National  
Autistic  
Society**

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