

Scottish autism

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

A Company Limited by Guarantee

Company Registered in Scotland Number SC081123

Registered Charity Number: SC009068

**SCOTTISH AUTISM
DIRECTORS' REPORT
Year ended 31 March 2018**

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OBJECTIVES & ACTIVITIES

Charitable Objectives

The objects of the company are the advancement of education, health and wellbeing, equality of opportunity and the relief of disadvantage of people living with an autism spectrum condition and related conditions throughout their whole life journey.

Scottish Autism is a charity, a social enterprise, and a private limited company. The Board has directed that the organisation should seek to consolidate its position not only as the leading autism service provider in Scotland but also as the leading authority on such support services for people with autism.

Due to rapid change in the organisation's trading environment, the business plan was updated in 2016 to cover the plan period 2016-2018.

Scottish Autism's Mission Statement is:

"To enable people living with autism in Scotland through the whole life journey"

The key concepts underpinning the organisation's Mission are:

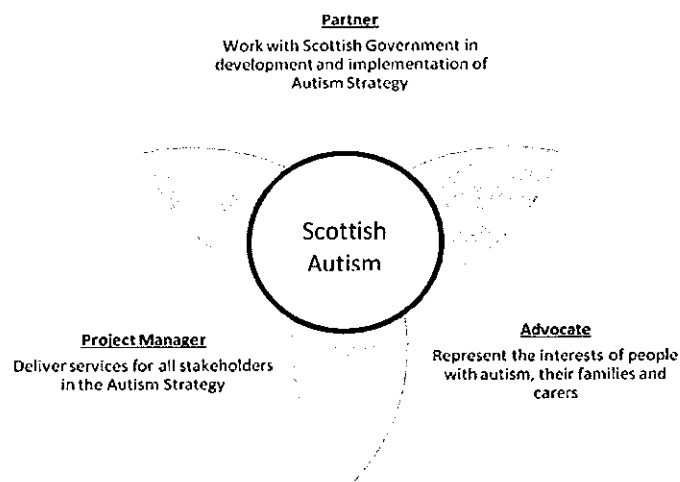
Inclusion	Potential
Citizenship	Individualism
Progression	Leadership
Responsibility	

Scottish Autism provides a broad range of services including education, care, support, advice and information, training, short breaks and respite.

Scottish Autism's vision is:

"A world where everyone with autism can lead meaningful and fulfilling lives and be recognised as valued members of the community"

Scottish Autism was a contributor to the Scottish Strategy for Autism and aligns with the vision, objectives and targets in the strategy. Scottish Autism's role in relation to the Strategy can be represented as follows:



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The Strategy itself has seen a number of changes but the role of Scottish Autism in the future can be characterised as a key contributor to the development of the Strategy, related to all aspects of service development, policy and funding of services for people with autism.

The Deputy Chief Executive is engaged in advising the Scottish Government in the development of the Strategy.

Principal Activities

Scottish Autism seeks to:

- ensure the provision of the best possible education, care, support and opportunities for people of all ages with autism in Scotland;
- support families, improve understanding of autism and to develop best practice amongst carers and professionals;
- improve understanding of autism in society at large.

Scottish Autism has a commitment continuously to improve all aspects of the organisation. We work closely with Quality Scotland to implement the European Quality Framework. This internationally recognised model measures outcomes relative to the key enablers of our business and charitable activities across the organisation.

The organisation has subscribed to Quality Scotland's Excellence programme. We achieved the 'Committed to Excellence' award in 2013-14, and built on that success with the achievement of the 'Recognised for Excellence' 3 star award during 2015-16. In 2016 we made a second submission to Quality Scotland, and were delighted that our investments in quality have been further rewarded through the achievement in June 2017 of the 'Recognised for Excellence' 4 star award. Moreover we also picked up the Good Practice Award for Harnessing Creativity and Innovation, recognising the pioneering work of the Centre for Practice Innovation, while our Quality and Risk Manager, David Harkins, received the Quality Scotland Ambassador for Excellence Award.



STRATEGIC REPORT

Achievements & Performance

The last year has seen major changes within our organisation. Our pension provision has been reformed and the programme of enterprise architecture which we called "Fit for the Journey" has generated efficiencies in rota planning and the reduction of administrative tasks. It has brought us to the point of purchasing an entirely new IT system which will yield further gains in productivity and in the understanding of our business processes. It is expected that the new system will go live in April 2019.

Our Centre for Practice Innovation provides a focus for practitioners, researchers and organisations to collaborate, share knowledge and shape innovative autism practice. In addition to our quarterly magazine Share, a number of papers were accepted by academic journals. Last April we launched "Right Click" for women and girls. This year we are assisting service providers in Denmark in rolling out "Right Click" there.

We are still carrying out projects linked to the Scottish Strategy for Autism and have now completed the Microsegmentation project which has been ongoing since 2012. Scottish Autism has produced a "Service Provider's Response" to this major report with calls to action on its recommendations and further suggestions on its implications for policy and research.

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This year has also seen the roll-out of a major new initiative in "Values into Practice" (VIP). VIP is Scottish Autism's model of service delivery. There are three main components:

Our ethical intentions
Our approach to practice
Our reflection on and commitment to continuous improvement

Our ethical intentions: We can think of this as the "**heart**" of our organisation. We have identified what we believe is at the heart of good autism practice.

The above should guide and be applied to our decision making in all aspects of the support we offer individuals.

- A focus on wellbeing enables happy, healthy and fulfilling lives
- Low stress environments provide safe space for personal growth
- By understanding thinking styles we can support individuals to plan their life and achieve their aspirations
- Understanding communication enables us to listen to a person's individual voice and choice
- Positive interactions nurture meaningful relationships and supportive communities
- Continuous learning empowers us to share and apply knowledge
- Collaboration with families and agencies encourages holistic support for individuals

Our approach to Practice: We can think of this as "**the hand**", what we do in practice to support and enable people through their life journey. This is based on a low arousal approach to support that promotes happiness, well being and quality of life. Additionally our approach aims to support people to reach their potential and to experience life in a positive and meaningful way.

Our reflection on and commitment to continuous improvement: We can think of this as "**the mind**", reflection in and on practice enables us to learn from experiences and to consider how we can improve. This is supported by The Autism Practice Improvement Framework (APIF). Individual reflection on practice is vital and should be supported through formal supervision and informal discussion with peers. APIF provides an opportunity for shared reflection among teams and services and helps us to identify and action areas for improvement. The outcomes of our work on improvements is shared across the organisation so that we create a culture of knowledge sharing and exchange.

Partnerships & Alliances

Scottish Autism continues its role in the national and international scene although the balance is changing significantly. The Celtic Nations Autism Partnership has effectively ceased to exist with the collapse of two of its member charities – those representing Wales and the Irish Republic. However we maintain contacts with successor organisations.

The divergence of policy between the governments in Westminster and Edinburgh has meant that the Autism Alliance UK had decreasing relevance for our organisation and we have withdrawn. However, we are increasingly involved in an editorial capacity with Autism Europe.

The Holyrood Parliament has created a Cross Party Working Group on Autism for the first time in many years. Scottish Autism is fully engaged and along with the National Autistic Society is providing the secretariat.

Our collaborations through the Practice and Research Associates of our Centre for Practice Innovation continue to strengthen. We have active and increasing collaboration with these Associates who are based in England, Belgium, Denmark, Australia and the United States, as well as a strong contingent of Scottish based practitioners.

Human Resources

HR and Learning & Development have had a full agenda for the 2017/18 year to date offering the following:

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- Delivery and support for the organisation's digitisation programme Project Light year with members of the HR team acting as subject matter experts, leading on training and internal communications as an ongoing priority.
- Lead on staff engagement and the development of a cafeteria style benefits package for staff to deliver a competitive and attractive employee deal. To include a comprehensive employee assistance programme with a variety of approaches to meet the needs of our diverse staff group in response to challenges faced.
- Support to improve staff interaction with and use of Source for internal communications and knowledge sharing across the organisation and to allow staff to share best practice.
- Delivery of a collaborative project to embed VIP in all locations and encourage its use as a development opportunity in line with support for our e-learning platform in support of staff development and quality improvement.
- Participation and support for the R4E project covering the areas for improvement identified during the R4E EFQM Quality Assurance process.
- Launch of the Management Development programme with new and long serving managers being exposed to a range of development support based on a blended learning approach.
- Continued engagement of local staff and representatives on health and safety matters and health and safety support and training
- Continued support for the timeous use of the Employee Performance Review Process, allowing staff and managers to understand the expectations within their role and provide a guide and support mechanism to best practise when managing staff.
- Consultation locally with regard to national and local training needs, which informs the planning and continuous improvement of the content on the learning and development calendar
- Continued to deliver an effective HR and L&D Business Partner Service to all areas, responding to requests and offering bespoke advice to managers, teams and individuals.
- Continued delivery of SVQ and HNC in partnership with our external supplier to support our staff in achieving the required SSSC registration.
- Effectively managing process to ensure SSSC registration for all required staff is completed on time and any conditions are met within timescales to ensure legal compliance.
- Ensuring that the Approved Centre meets SQA quality assurance expectations to support the delivery of the Autism Training Award externally.
- Delivery of the development programme for the second cohort of our Leadership Development group including internal and external mentoring.
- Continuing to respond to external requests for support and advice maintaining the reputation of Scottish Autism as an effective partner.
- Supported the development and implementation of AIM, to capture and analyse all data relating to Accidents and Incidents with the potential to include other data.
- Reviewed and updated a number of policies aligning with organisation ethos while ensuring compliance with changes in legislation and best practice guidance.
- Implemented changes to salaries, showing commitment to Scottish Living Wage and pay differentials.

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- Sourced new funding opportunities for staff development with external partners following the recent introduction of the apprentice levy payment to ensure return on investment.
- Continued refinement of recruitment processes aligning to SSSC best practice, including focus on value base recruitment, to meet recruitment needs in a challenging environment.

The Centre for Practice Innovation

The various functions of our Development Department have been absorbed into what we now call "The Centre for Practice Innovation". The Centre encompasses a range of cross organisational functions including:

- Research and Thought Leadership
- Community Engagement
- Practice Innovation
- Quality and Risk Management
- Practice Resources and Support

Although the concept of the Centre was launched previously we feel we are now at a stage where we have more clearly articulated the various functions and their relationship to the other activities of the organisation as well as the potential contribution we can make to the wider body of knowledge relating to autism

We continue to implement the European Foundation for Quality Management (EFQM) framework. This ensures a sustained focus on quality and improvement. The assessment for Recognised for Excellence was undertaken in March 2017. Since being awarded the Recognised for Excellence 3 Star award in June 2015 we have embarked on addressing areas for improvement, and as noted above this has led to us achieving the Recognised for Excellence 4 Star award in June 2017, complemented by the Good Practice Award for Harnessing Creativity and Innovation, recognising the pioneering work of the Centre for Practice Innovation. David Harkins our Quality and Risk Manager was recognised as The Quality Scotland Ambassador for Excellence.

We have adapted the assessment methodology within EFQM to our autism practice, developing the "Autism Practice Improvement Framework" (APIF). This is helping us not only to systematically improve our practice but also to evidence outcomes. All of our service areas have undertaken APIF assessments, identified areas for improvement and have developed associated action plans. This has resulted in a significant range of work being undertaken across the organisation. Practical outcomes and learning from projects are being routinely shared between service areas. A range of "For Staff, By Staff" resources have been produced and are augmenting practice in a range of areas.

We have incorporated APIF into our overall practice model which we refer to as "Values into Practice". This incorporates our ethical framework, our wellbeing practice model and APIF. Work is underway to embed the model across the organisation. This is being supported by the redesign of our e-learning with a specific focus on materials linked to VIP. We have commissioned an external evaluation of the model and its impact on practice and outcomes for the people we support. This will commence in September 2018 and will coincide with the launch of our new staff on line learning academy.

In the area of "Knowledge Management" we have worked to establish relationships with a range of academics and practitioners who are recognised nationally and internationally for their expertise. Our Centre for Practice Innovation continues to develop, the various work streams related to the Centre are supported by a three year strategy that aims to increase outputs and build the reputation of the organisation as a thought leader in the field of autism. During the year we have produced and distributed two further editions of our Centre publication "Share".

We continue to present at a range of National and International conferences, and to publish in a range of peer reviewed journals and practice publications.

This is proving effective in terms of building our reputation but also in advancing our commitment to participatory research and enabling the voice and choice of those we support.

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Knowledge Share continues to grow throughout Scotland. The Knowledge Share events attract professionals from a wide range of disciplines as well as parents, carers and autistic people. They are consistently positively evaluated and are typically supported by the local authorities in which they take place. Our on line programmes, "Right Click" have now been accessed by over 2000 people and have a reach beyond Scotland to the wider UK and indeed throughout Europe.

Scrutiny Bodies

The organisation continues to focus on a quality improvement agenda to provide a high standard of education and care for our service users. We report to both the Care Inspectorate and Education Scotland.

Scottish Autism has established an Education Committee with a remit to drive improvement within the school. The recent restructure at the school and residences also supports this agenda.

Care Inspectorate grades across Autism Services continue to demonstrate quality, with many grades being at 5 (Very Good) and 6 (Excellent). Scottish Autism has 72.7% of our Care Inspectorate grades marked as 5 or 6, which continues to be considerably higher than the national average of 44%. Our average grade for Care & Support in 2017/18 was 4.93, this is a slight drop from 2016/17 when the average was 5.17. Our average grade for Management & Leadership is currently 4.88, which is a slight increase from the 2016/17 average of 4.67. We continue to work with relevant scrutiny bodies to improve quality across all our services.

FINANCIAL REVIEW

Results for the Year

The heart of Scottish Autism's financial strategy is a continued focus on growth in our core business. In that context it is pleasing that total income grew by 5% to £27.9m in 2017/18 from £26.6m in 2016/17, and in particular that fees for educational and care services (note 6) grew by almost 6% from £25.6m to £27.1m. The strategy also aims for income diversification: the reduction in other all other income sources from £1.0m in 2016/17 to £0.8m in 2017/18 is due to the receipt and recognition of a multi-year grant in 2016/17; we are experiencing underlying growth in fundraising income and supporter numbers, and training and advisory service income (notes 5 and 6). Other elements in the financial strategy include changes to pension provision; strong focuses on achieving financial efficiencies, and on understanding and improving operating margins; and investing in modern, fit for purpose finance systems as part of an organisation-wide systems upgrade.

Total expenditure increased by 10% from £27.8m in 2016/17 to £30.5m in 2017/18. Included within these figures were actuarial pension charges of £2.6m (note 26), a substantial increase on the £1.0m charged in 2016/17. These charges are determined by the actuaries in accordance with FRS102, based on a tightly proscribed set of assumptions, and are outwith our control. Adjusting for these charges, operational expenditure increased by just over 4% to £27.9m, below the rate of increase in income, and leading to an underlying breakeven operating position. Payroll expenditure grew by 12% from £22.7m in 2016/17 to £25.5m in 2017/18 (note 11), reflecting a general pay increase, the continued impact of legislative changes and policy, particularly the increase to the Scottish Living Wage, an increase in the employer contribution rate to the Falkirk Local Government Pension Scheme (LGPS), and a 2% growth in total staff numbers.

The Balance Sheet is again dominated by a huge swing in the valuation of our share of the Falkirk LGPS assets and liabilities. After a net negative movement of £11.3m in 2016/17, to a year end deficit valuation of £16.0m, market circumstances at 31 March 2018, the constrained set of assumptions allowed for by FRS 102, and positive changes arising as a result of the Falkirk LGPS triennial valuation at 31 March 2017, have brought about a net positive movement of £7.4m, with a closing valuation of the deficit at £8.6m. It is a relief that in combination with the year's Income and Expenditure position noted above, this is a sufficiently positive movement to reinstate a positive net asset position at 31 March 2018.

Whilst our ongoing financial commitments to the Falkirk LGPS are driven by the formal triennial scheme valuation rather than by the FRS 102 valuation, the Directors have been mindful of the risk – which they have drawn attention to in prior years' financial statements – of unsustainable levels of pension contributions caused by an ongoing LGPS deficit, the financial impact of Auto-Enrolment, the LGPS 2015 scheme changes, and the removal of the National Insurance rebate. During 2016/17, the Directors commissioned an actuarial review of the options available to them to mitigate this risk. As a result, they decided to close Scottish Autism's

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participation in the Falkirk LGPS to new members; with effect from 1 July 2017 new starters at Scottish Autism have been able to join a new defined contribution pension scheme, offered by The People's Pension. The LGPS closure to new members is an important component of the financial strategy. It is to be noted that following the triennial valuation of the Falkirk LGPS at 31 March 2017, our employer contribution rates for the next three financial years will increase in equal steps from the 18% we were paying in 2017/18 to 27% by 2020/21 (note 26).

There was a 10% increase in the value of fixed assets in the year, with additions of £1.2m (note 14). This comprises ongoing investment in fit for purpose premises for high quality service delivery, most notably in 2017/18 the refurbishment of Founders House in Alloa to provide state of the art residential accommodation for service users with complex health needs; and expenditure committed by the Directors for "Project Lightyear", our ongoing systems transformation project, reflecting the policy to invest appropriately from reserves into the long-term sustainability of the charity's operations.

Going Concern

With the exception of the pension deficit, the balance sheet remains healthy, with strong levels of cash, net current assets, and the ongoing reduction in long-term loan balances. As noted above, there was an underlying breakeven position in 2017/18. The Directors have reviewed in detail the assumptions underlying a ten-year financial model which looks at the longer-term impacts of the changes to pension provision – including the implications of the higher "closed scheme" employer contribution rates to the Falkirk LGPS noted above – and the other elements of the financial strategy described above. Having considered these forecast results, including possible downside sensitivities, together with banking facilities available to the Charity, the Directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Directors continue to adopt the going concern basis in preparing the financial statements.

Reserves

The Board has directed that the organisation should seek to consolidate its position not only as the leading autism service provider in Scotland, but also the leading authority on such support services for people with autism. In this strategic context, the Board has determined that Scottish Autism should hold reserves sufficient to meet immediate and essential expenditure commitments as they arise and to allow access to funds for service development and other investment activity to support the longer-term sustainability of the charity's operations, as well as to mitigate the impact of unforeseen expenditure or an unplanned shortfall in income. During the financial year under review, the Board has used reserves to invest in the "Project Lightyear" programme of process and systems transformation, and in the development of high quality premises which allow the delivery of new and continued services with long-term revenue streams.

It is the Board's policy to achieve a level of free reserves (i.e. reserves neither tied up in fixed assets nor restricted) equivalent to three months' operating expenditure. The movement in the pension deficit has led to total unrestricted reserves recovering from being £5.2m in deficit at 31 March 2017 to £2.4m in surplus at 31 March 2018. As noted above, our ongoing contributions to the LGPS are determined by the triennial valuation, not FRS 102, and the Directors have reviewed our ability to meet those contributions in relation to reserves excluding the pension deficit. Excluding the pension deficit, free reserves (general and designated funds less fixed assets) total £5.2m, which equates to 2.2 months' worth of operational expenditure. The Directors are of the opinion that the reserves are sufficient to meet future requirements.

Market Value of Land & Buildings

The New Struan Centre is a bespoke facility and valuations for alternative uses are limited. With the exception of New Struan, the Resource Centre in Alloa and Café Kudos in Carluke, the remaining properties are residential and the Directors consider that the market value of such land and buildings is higher than the book value in these financial statements.

Movements in tangible assets are as set out in note 14 to the financial statements.

Assets are held primarily for use by charitable services or for use by support services.

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PRINCIPAL RISKS AND UNCERTAINTIES

It is essential that Scottish Autism demonstrates that it has a robust system of corporate governance and risk management in place to assure the Board and external reviewers that it operates a clear and transparent system which will stand up to scrutiny.

Scottish Autism has a commitment to continuously improve all aspects of the organisation, supported by European Quality Framework. Adopting this process means that Scottish Autism's measures of quality and improvement will be aligned to that of many of the local authorities who purchase autism services. This process compliments and enhances statutory quality inspection processes ensuring that our practice is supported by robust business practices.

We have adopted the risk management best practice model associated with EFQM. This means that Scottish Autism has robust risk assessment and monitoring processes in place that are integrated with the organisation wide approach to quality assurance.

The major risks to Scottish Autism are:

- the adequacy and continuity of funding for services provided to children and adults with autism, for example where fees remain frozen and inflation continues to be absorbed by providers
- the financial challenges presented by legislative changes and employment judgements around pay for sleepovers, as related to National Minimum Wage, and holiday pay
- the ability to continue to fund pension contributions in the face of ongoing Local Government Pension Scheme (LGPS) deficits and the ongoing financial impact of Auto-Enrolment, the LGPS 2015 scheme changes and the removal of the National Insurance rebate.

PLANS FOR FUTURE PERIODS

Scottish Autism's revised Business Plan covers the three year period 2016 to 2018.

Critical Success Factors are conditions that are all essential for us to achieve our remit – a handful of factors, all very important, all owned by the management team, each necessary and together sufficient to ensure we achieve our remit and objectives. A review by the Senior Management Team has confirmed that the following critical success factors remain valid:

We must have:

- Realistic and manageable objectives
- Resolution of the pension issue
- Persuasion with central and local government and regulators
- Ability to monetise the value of our approach
- Good management of quality
- Effective engagement with stakeholders
- Growth in income
- A culture of inclusion and involvement
- Thought leadership in autism
- Effective cross-functional working
- Affordable resilience in our operations

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Priorities for the coming year are as follows:

- Assure Quality autism practice
- Manage knowledge
- Develop education services
- Engage with the autism community
- Assure Health and Safety
- Manage our Brand
- Influence Government
- Manage Risks

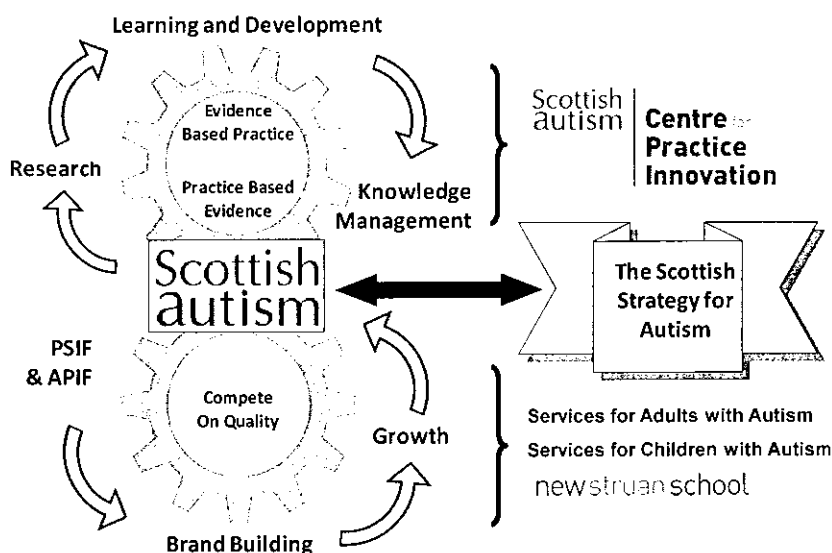
Market conditions have remained difficult. By continuing to work in partnership with all stakeholders, in particular customers, Scottish Autism is committed to help customers reduce costs without impacting on the quality of services. We must achieve growth to compensate for the moratorium on uplifts from local authorities caused by spending cuts. This growth will be achieved through leanness (the rigorous control of costs) while building our brand through our knowledge management and practice innovation.

Scottish Autism is an organisation that continues to provide high quality services for those living with autism across Scotland.

Scottish Autism's strategic planning will continue to be driven by the SMT who will report progress to the Board at regular intervals.

The diagram below represents a good summary of Scottish Autism's business strategy for the duration of this plan.

Drivers of the Business



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Drivers of the Business (continued)

Six years ago very little of the structure above the centre line of the diagram existed. Scottish Autism was still largely a trading organisation although we were fully engaged in the Scottish Government's Strategy for Autism and had begun to put structures in place to facilitate knowledge management and to commission research externally and carry out research internally. In the period of the last plan this advanced considerably with the appointment of a Researcher in Residence, more recently a Research Manager and the "hot-housing" of some of our autism "specialists" in the Centre for Practice Innovation.

Below the centre line, the virtuous cycle of quality, brand building and growth has provided the "horsepower" for our development and it is a major assumption of this plan that this will continue and even gather pace.

In all we have four major programmes of work which we are attempting to combine and schedule logically in the course of this plan. They are:

1. Enterprise Architecture or "fit for the journey"
2. Alignment and embedding of philosophy – ATLASS and APIF
3. Quality Scotland recommendations
4. Immediate Tactical Considerations

This will be a complex and demanding task requiring the deployment of our best people, drawing on the commitment and expertise of our staff, who have already demonstrated willingness and enthusiasm to meet these ambitious challenges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

In terms of the Companies Act 2006, Scottish Autism is a Company limited by Guarantee and not having a share capital. The organisation's references are: Scottish Charity Reference number SC009068, and Company Registration number SC081123.

Directors

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year, and to the date of this report, were as shown on page 12.

Appointment of Directors

Directors are appointed by nomination and approval by the Trustees. Scottish Autism can co-opt onto the Board any person who possesses particular sets of skills or experience it might require. This is achieved through targeted recruitment, supported by an appropriate selection process to assess skills and ability.

Induction and Training

New Board members are fully briefed about their responsibilities by the Chief Executive who provides support and advice as required. Board members are supported in accordance with the principles contained in the Office of the Scottish Charity Regulator (OSCR) publication "Guidance for Charity Trustees". This is also supported by regular Board briefings outwith formal meeting cycles to ensure the Board are fully briefed on key issues.

Board Member and Key Personnel Remuneration

Scottish Autism trustees are volunteers and are only remunerated for legitimate expenses claimed in relation to their service to the organisation. Should any Trustee undertake specific work for Scottish Autism not related to their trustee duties, this is clearly identified in the annual accounts.

Senior Management salaries have been benchmarked with the care sector company members of the HR Forum for the Voluntary Sector. The Remuneration Committee, a sub-committee of the Board, also reviews senior

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management pay and progression awards, and makes recommendations to the Board with regard to the Chief Executive's pay.

Administrative Structure

The Board meets on a regular basis to scrutinise performance and set policy direction.

The Directors are responsible for the overall strategy and administration of Scottish Autism. Scottish Autism's day to day operational decision making rests with the Senior Management Team made up of the Chief Executive and four Senior Managers. This team is also responsible for the organisation's strategic planning process and performance management, and for reporting back to the Board.

All policies are reviewed every 3 years or sooner if necessary due to legislative changes. Policies are introduced or reviewed as inclusively as possible prior to final signoff by the Senior Management Team (SMT) and Board.

Company performance is monitored on a routine basis by the SMT, and by the following committees:

- Health and Safety Committee
- Finance Committee
- Remuneration Committee
- Education Committee

The Health and Safety Committee is made up of Board, management and employee representatives and is chaired by the Chief Executive. The Finance, Remuneration, and Education committees are sub-committees of the Board, and may have senior managers and officers of the organisation in attendance. These committees in turn report to the full Board of Directors. Other working groups monitoring and developing organisational strategy are established as required.

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REFERENCE AND ADMINISTRATIVE DETAILS

PRESIDENT	The Right Honourable The Countess of Rosebery
CHAIR	Dr Paul Prescott
VICE CHAIR	Alison Leask
BOARD OF DIRECTORS	Dr Paul Prescott (Chair) Alison Leask Alun Morgan Andrew Lester Colette Robertson Lindsay Ebner Dr Sue Fletcher-Watson (resigned 3 October 2017) Susan Clark (resigned 16 May 2017) Dr Andrew McKechanie Peigi Macarthur

SENIOR MANAGEMENT TEAM

Chief Executive	Alan Somerville
Director of Autism Services	Jackie Latto
Director of Finance & Corporate Affairs	Simon Hunt
Director of Human Resources	Sharon Stewart
Director of Autism Practice & Research	Charlene Tait
School Principal	Jasmine Miller (resigned September 2017)

AUDITOR	Scott-Moncrieff Exchange Place 3 Semple Street Edinburgh EH3 8BL
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SOLICITORS	Lindsays WS Solicitors 19A Canning Street Edinburgh, EH3 8HE
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BANKERS	The Royal Bank of Scotland Beancross Road Grangemouth, FK3 8WH
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PRINCIPAL & REGISTERED OFFICE	Hilton House Alloa Business Park Whins Road Alloa FK10 3SA
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CHARITY REGISTERED IN SCOTLAND: SC009068

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DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the organisation for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements 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 organisation will continue its activities.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the organisation and to enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 as amended. They also have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the organisation and to prevent and detect fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.


STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

So far as the Directors are aware, there is no relevant audit information of which the organisation's auditor is unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the organisation's auditor is aware of that information.

The Directors' Report and the Strategic Report of Scottish Autism were approved by the Board of Directors on the 2nd 10th 2018.

Signed on behalf of the Directors by

Dr Paul Prescott
Chair



Date 2 : 10 : 2018

Hilton House
Alloa Business Park
Whins Road
Alloa
FK10 3SA

**SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS**

Year ended 31 March 2018

Opinion

We have audited the financial statements of Scottish Autism (the charitable company) for the year ended 31 March 2018 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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 charitable company's affairs as at 31 March 2018 and of 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our 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 audit opinion.

Conclusions relating to going concern

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

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

SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS

Year ended 31 March 2018

Other information

The directors 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 the audit:

- the information given in the Directors' Report (incorporating the Strategic 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 Directors' Report (incorporating the Strategic Report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report (incorporating the Strategic 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 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of the directors

As explained more fully in the directors' responsibilities statement set out on page 13, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity 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 directors 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**SCOTTISH AUTISM
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS**

Year ended 31 March 2018

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.

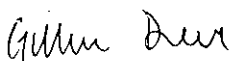
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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 directors, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's directors, as a body, 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 directors, as a body, for our audit work, for this report, or for the opinions we have formed.



Gillian Donald, Senior Statutory Auditor
For and on behalf of
Scott-Moncrieff, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

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SCOTTISH AUTISM
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

Year ended 31 March 2018

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2018 Total Funds £	2017 Total Funds £
Income and endowments from:						
<i>Donations and legacies</i>						
Donations, grants and trusts	5	80,431	-	212,123	292,554	229,999
<i>Other trading activities</i>						
Fundraising activities		137,004	-	55,507	192,511	121,275
<i>Charitable activities</i>						
Fees, trusts & grants	6	27,236,700	-	113,325	27,350,025	26,158,777
<i>Investments</i>						
Investment income		33,802	-	-	33,802	39,386
<i>Other Income</i>		45,164	-	571	45,735	10,650
Total income		<u>27,533,101</u>		<u>381,526</u>	<u>27,914,627</u>	<u>26,560,087</u>
Expenditure on:						
<i>Charitable activities</i>	7	29,655,596	-	618,587	30,274,183	27,584,010
<i>Raising funds</i>						
Costs of generating voluntary income & fundraising activities	8	247,013	-	-	247,013	218,585
Total		<u>29,902,609</u>	<u>-</u>	<u>618,587</u>	<u>30,521,196</u>	<u>27,802,595</u>
Net gain/(loss) on investments		3,780	-	-	3,780	5,398
Net income/(expenditure)		<u>(2,365,728)</u>	<u>-</u>	<u>(237,061)</u>	<u>(2,602,789)</u>	<u>(1,237,110)</u>
Transfers between funds	21	(805,471)	746,854	58,617	-	-
<i>Other recognised gains/(losses):</i>						
Actuarial gains/(losses) on defined benefit pension scheme	26	9,987,000	-	-	9,987,000	(10,271,000)
Net movement in funds		<u>6,815,801</u>	<u>746,854</u>	<u>(178,444)</u>	<u>7,384,211</u>	<u>(11,508,110)</u>
Reconciliation of funds:						
Total funds brought forward	21	(9,679,449)	4,522,653	936,012	(4,220,784)	7,287,326
Total funds carried forward	21	<u>(2,863,648)</u>	<u>5,269,507</u>	<u>757,568</u>	<u>3,163,427</u>	<u>(4,220,784)</u>

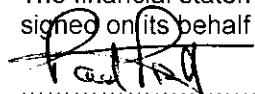
The notes on pages 20 to 37 form part of these financial statements.

**SCOTTISH AUTISM
BALANCE SHEET**

As at 31 March 2018

	Notes	2018 £	Restated 2017 £
Fixed assets:			
Tangible fixed assets	14	5,779,458	5,257,287
Investments		22,672	18,892
<i>Total fixed assets</i>		5,802,130	5,276,179
Current assets			
Debtors	16	2,608,124	2,715,075
Cash at bank and in hand		6,397,181	6,391,909
<i>Total current assets</i>		9,005,305	9,106,984
Liabilities:			
Creditors: amounts falling due within one year	17	(1,914,253)	(1,431,343)
<i>Net current assets</i>		7,091,052	7,675,641
<i>Total assets less current liabilities</i>		12,893,182	12,951,820
Creditors: amounts falling due after more than one year	18	(509,950)	(626,489)
Provision for liabilities	19	(616,805)	(590,115)
Net assets excluding pension deficit		11,766,427	11,735,216
Defined benefit pension scheme liability	26	(8,603,000)	(15,956,000)
Total net assets		3,163,427	(4,220,784)
The funds of the charity:			
Unrestricted funds			
Designated and general funds	21	11,008,859	10,799,204
Pension scheme deficit	21	(8,603,000)	(15,956,000)
<i>Total unrestricted funds</i>		2,405,859	(5,156,796)
Restricted funds	21	757,568	936,012
Total charity funds		3,163,427	(4,220,784)

The financial statements on pages 17 to 37 were approved by the Board of Directors on 21st 2018, and signed on its behalf by:

 Dr Paul Prescott, Director

The notes on pages 20 to 37 form part of these financial statements.

**SCOTTISH AUTISM
STATEMENT OF CASH FLOWS**

Year ended 31 March 2018

	Note	£	2018 £	£	2017 £
Cash flows from operating activities:					
<i>Net cash generated by / (used in) operating activities</i>	25a		960,917		(216,850)
Cash flows from investing activities:					
Interest received		33,802		39,386	
Interest paid		(10,750)		(12,754)	
Proceeds from disposal of tangible fixed assets		364,999		-	
Payments to acquire tangible fixed assets		(1,227,157)		(266,101)	
			<hr/>	<hr/>	
<i>Net cash used in investing activities</i>			(839,106)		(239,469)
Cash flows from financing activities:					
Repayments of borrowing		(116,539)		(114,536)	
			<hr/>	<hr/>	
<i>Net cash used in financing activities</i>			(116,539)		(114,536)
			<hr/>	<hr/>	
Change in cash and cash equivalents in the reporting period			5,272		(570,855)
Cash and cash equivalents at the beginning of the reporting period			6,391,909		6,962,764
			<hr/>	<hr/>	
Cash and cash equivalents at the end of the reporting period	25b		6,397,181		6,391,909
			<hr/> <hr/>	<hr/> <hr/>	

The notes on pages 20 to 37 form part of these financial statements.

SCOTTISH AUTISM NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2018

1. General information

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of Scottish Autism.

The principal activities of Scottish Autism are to:

- ensure the provision of the best possible education, care, support and opportunities for people of all ages with autism in Scotland;
- support families, improve understanding of autism and to develop best practice amongst carers and professionals;
- improve understanding of autism in society at large.

Scottish Autism is a charitable company limited by guarantee incorporated in the United Kingdom and registered in Scotland. It is recognised as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC009068. In the event of the winding up of the charitable company a member is liable to contribute a sum not exceeding £1. Details of the registered office and company registration number can be found on page 12 of these financial statements.

2. Basis of preparation

- a) The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', Update Bulletin 1 to the SORP published in February 2016, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Scottish Autism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires directors to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these financial statements are noted below. These policies have been applied consistently to all the years presented in dealing with items which are considered material in relation to the charitable company's financial statements unless otherwise stated.

b) Statement of financial activities (SoFA)

This additional statement, produced to comply with the Statement of Recommended Practice, is effectively a restatement of the Income and Expenditure Account in a different format, incorporating information on movements in capital resources to form a single statement of all movements between opening and closing fund balances. Incoming resources include both incoming revenue and receipts of capital such as capital grants. This statement has been presented with the Income and Expenditure Account to give a Combined Statement.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2018

2. Basis of preparation (continued)

c) Income

All income is included in the SoFA when the organisation is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the organisation, are recognised when the organisation becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the organisation's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

Where there are terms placed on income that limit the organisation's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated goods and services are included at the value to the organisation where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

Bank interest is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Fees are represented by the invoiced amount of fees rendered for educational and care services.

d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the organisation in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation and include the audit fees and costs linked to the strategic management of the organisation, together with an apportionment of overhead and support costs.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, or apportioned on an appropriate basis as set out in notes 7-10.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

2. Basis of preparation (continued)

e) Tangible fixed assets

Fixed assets are capitalised at cost, taking into account the nature of use and materiality level.

Depreciation is provided on a straight line basis over the useful economic lives of the assets as follows:

- Leasehold improvements: between 5 and 60 years (the lower of the period remaining on the original terms of the lease or the useful economic life of the asset).
- Owned properties: between 25 and 40 years.
- Upgrades to existing residential properties: between 5 and 20 years.
- Fixtures, furnishings, and equipment 10 – 33% per annum straight line.

f) Taxation

The organisation has been accepted as a Charity (Scottish Charity Number SC 009068) for tax purposes by the Inland Revenue under Sections 466 to 493 Corporation Tax Act 2010.

g) Leasing commitments

Rentals paid under operating leases are charged to the SoFA on a straight line basis over the lease term.

h) Pensions

i. Scottish Teachers' Superannuation Scheme

The organisation contributes to the Scottish Teacher's Superannuation Scheme at rates set by the Scheme Actuary and advised to the Board by the Scheme Administrator. The Scheme is a multi-employer defined benefits scheme and the assets and liabilities attributable to Scottish Autism are not separately identifiable. Consequently the organisation has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme.

ii. Falkirk Council Pension Fund

The organisation also contributes to the Falkirk Council Pension Fund, a defined benefits scheme. Rates are set by the Scheme Actuary and advised to the organisation by the Scheme Administrator. This scheme is being accounted for under FRS 102 Section 28, with the annually calculated notional surplus or deficit on the funding of the Scheme shown in the accounts as a designated fund entitled "Pension Reserve", which is added to or deducted from Unrestricted Funds in the balance sheet. The Directors believe that the Scheme currently meets statutory minimum funding requirements.

iii. People's Pension Fund

The organisation also contributes to the People's Pension Scheme, a defined contribution scheme. Contributions made by the organisation to this externally managed scheme are charged to expenditure in the year in which they are incurred.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2018

2. Basis of preparation (continued)

i) Fund accounts

General unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Directors in furtherance of the organisation's general charitable objectives. From general unrestricted funds, funds may be designated for a particular purpose, again at the discretion of the Board of Directors.

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose.

j) Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

k) Financial assets and liabilities

Financial instruments are recognised when the organisation becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are classified as 'basic' in accordance with Chapter 11 of FRS 102. At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the organisation has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

l) VAT

Scottish Autism is registered for VAT and accounts for VAT on a partial exemption basis, accordingly irrecoverable VAT is included within the cost category to which it relates.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The Directors are satisfied that accounting policies are appropriate and applied consistently. The Directors rely on certain estimates produced by the expert pensions actuaries in valuing the pension position. Due to the long term projections involved, small changes in such estimates can have a material effect. Other such key sources of accounting estimation have been applied to the depreciation rates which are deemed to be appropriate for the class of asset and the provision for bad debts based on the Directors' expectation of likely receipts after the year end.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

4. Comparative Statement of Financial Activities for the year ended 31 March 2017

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income and endowments from:				
<i>Donations and legacies</i>				
Donations, grants and trusts	94,072	-	135,927	229,999
<i>Other trading activities</i>				
Fundraising activities	106,756	-	14,519	121,275
<i>Charitable activities</i>				
Fees, trusts & grants	25,735,255	-	423,522	26,158,777
<i>Investments</i>				
Investment income	39,386	-	-	39,386
<i>Other</i>	10,572	-	78	10,650
Total income	<u>25,986,041</u>	<u>-</u>	<u>574,046</u>	<u>26,560,087</u>
Expenditure on:				
<i>Charitable activities</i>	27,034,544	-	549,466	27,584,010
<i>Raising funds</i>				
Costs of generating voluntary income & fundraising activities	218,585	-	-	218,585
Total	<u>27,253,129</u>	<u>-</u>	<u>549,466</u>	<u>27,802,595</u>
Net gains on investments	5,398	-	-	5,398
Net (expenditure)/income	(1,261,690)	-	24,580	(1,237,110)
<i>Transfers between funds</i>	38,139	(4,472)	(33,667)	-
<i>Other recognised gains/(losses):</i>				
Actuarial losses on defined benefit pension scheme	(10,271,000)	-	-	(10,271,000)
Net movement in funds	<u>(11,494,551)</u>	<u>(4,472)</u>	<u>(9,087)</u>	<u>(11,508,110)</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

5. Donations, grants and trusts

	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Donations and legacies	80,431	202,102	282,533	146,816
Grants and trusts	-	10,021	10,021	83,183
	<u>80,431</u>	<u>212,123</u>	<u>292,554</u>	<u>229,999</u>

6. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	2018 Total	2017 Total
	£	£	£	£
Fees				
Educational & care services	27,107,782	-	27,107,782	25,620,866
Training & advisory	128,918	-	128,918	114,644
Grants & trusts				
SEN Grants	-	-	-	26,598
Other government grants	-	113,325	113,325	396,669
	<u>27,236,700</u>	<u>113,325</u>	<u>27,350,025</u>	<u>26,158,777</u>

7. Charitable activity expenditure

	Note	Care and education	Training and advisory	2018 Total	2017 Total
		£	£	£	£
Salaries and other staff costs		23,217,763	665,962	23,883,725	21,103,797
Property and maintenance costs		1,693,003	46,870	1,739,873	1,675,284
Motor and other travel expenses		339,521	29,864	369,385	409,240
Supplies and services		1,209,816	245,066	1,454,882	1,265,402
Administration, bank interest and charges and other finance costs		545,796	3,338	549,134	296,364
Governance costs	9	29,668	-	29,668	44,488
Support costs	10	2,196,963	50,553	2,247,516	2,789,435
		<u>29,232,530</u>	<u>1,041,653</u>	<u>30,274,183</u>	<u>27,584,010</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

8. Raising funds expenditure

	2018	2017
	£	£
Salaries and other staff costs	155,510	137,882
Property and maintenance costs	8,839	7,661
Motor and other travel expenses	6,468	4,434
Supplies and services	50,108	41,107
Administration, bank interest and charges and other finance costs	5,949	4,556
Support costs (note 10)	20,139	22,945
	<u>247,013</u>	<u>218,585</u>

9. Governance costs by activity

	2018	2017
	Care and education	Care and education
	£	£
Indemnity insurance	2,514	4,031
Audit, accountancy and professional fees	21,766	22,765
Support costs	2,419	4,670
Motor and other travel expenses	2,959	3,002
Administration, bank interest and charges	10	10,020
	<u>29,668</u>	<u>44,488</u>

None of the Directors of the organisation received any fees or emoluments in respect of their duties as Directors during the current or preceding period. However, the above amounts were paid in respect of the Directors under the categories of expenses and insurance.

One (2017: one) of the Directors of the organisation received fees in respect of consultancy services provided to the organisation; outwith their duty as a Director, see note 12.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2018

10. Support costs by activity

	Raising Funds	Care and education	Training and advisory	2018 Total	2017 Total
	£	£	£	£	£
Salaries and other staff costs	13,804	1,551,305	44,317	1,609,426	1,638,984
Property maintenance	785	93,812	3,366	97,963	125,962
Motor and other travel expenses	574	83,182	1,626	85,382	81,001
Suppliers and services	4,448	416,449	1,116	422,013	918,512
Administration, bank interest and charges	528	52,215	128	52,871	47,921
	<u>20,139</u>	<u>2,196,963</u>	<u>50,553</u>	<u>2,267,655</u>	<u>2,812,380</u>

11. Staff costs

	Unrestricted Funds	Restricted Funds	2018 Total Funds	2017 Total Funds
	£	£	£	£
Wages and salaries	19,211,020	144,662	19,355,682	18,112,867
Social security costs	1,419,905	7,619	1,427,524	1,310,040
Defined benefit pension costs	4,684,983	17,368	4,702,351	3,232,081
Defined contribution pension costs	15,667	73	15,740	-
	<u>25,331,575</u>	<u>169,722</u>	<u>25,501,297</u>	<u>22,654,988</u>

In notes 7, 8 and 10, detailing charitable activity expenditure, raising funds expenditure, and support costs by activity, additional costs e.g. training are added to the salaries figure above, giving a total of £25,648,661 (2017: £22,880,664) representing "Salaries & other staff costs".

Defined benefit pension costs include costs in relation to the defined benefit pension scheme of £2,175,000 (2017: £798,000) per note 26.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

11. Staff costs (continued)

The average number of full time employees during the year was made up as follows:

	2018 No	2017 No
Care	681	668
Teaching	8	10
Administration	94	89
Ancillary	13	13
	<u>796</u>	<u>780</u>

In addition to Head Office staff, the Administration headcount category includes service-based local management and administrative support staff, Autism Advisors, fundraising staff and posts for projects initiated under the Scottish Government's Strategy for Autism.

The key management personnel of the company comprise the senior management team as disclosed on page 12. The employee benefits for key management totalled £521,348 (2017: £639,690).

The number of employees whose emoluments (excluding pension contributions) during the year fell within the following bands were:

	2018 No	2017 No
£60,000 to £69,999	-	2
£70,000 to £79,999	3	2
£80,000 to £89,999	1	1
£90,000 to £99,999	-	-
£100,000 to £109,999	1	1

Four of the above employees have retirement benefits accruing to them under defined benefit pension schemes, while one has benefits accruing under a defined contribution pension scheme.

12. Related parties

During the year Susan Clark, director until 16 May 2017, provided consultancy services to the company at a cost of £2,160 (2017: £20,617). £nil (2017: £nil) was owed to directors at the year end.

13. Surplus for the year

	2018 Total £	2017 Total £
This is stated after charging:		
Auditor's remuneration - audit services	17,167	16,500
Auditor's remuneration - non audit services	-	850
Depreciation of owned assets	383,075	385,110
Operating lease rentals - other	176,029	180,963
- property	518,462	515,859
	<u>796</u>	<u>780</u>

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2018

14. Tangible fixed assets

	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2017	7,395,048	358,051	1,115,075	8,868,174
Additions	458,550	27,557	741,050	1,227,157
Disposals	(395,186)	-	-	(395,186)
At 31 March 2018	<u>7,458,412</u>	<u>385,608</u>	<u>1,856,125</u>	<u>9,700,145</u>
Depreciation				
At 1 April 2017	2,473,491	219,156	918,240	3,610,887
Charge for the year	242,795	25,856	114,424	383,075
Disposals	(73,275)	-	-	(73,275)
At 31 March 2018	<u>2,643,011</u>	<u>245,012</u>	<u>1,032,664</u>	<u>3,920,687</u>
Net book value				
At 31 March 2018	<u><u>4,815,401</u></u>	<u><u>140,596</u></u>	<u><u>823,461</u></u>	<u><u>5,779,458</u></u>
At 31 March 2017	<u><u>4,921,557</u></u>	<u><u>138,895</u></u>	<u><u>196,835</u></u>	<u><u>5,257,287</u></u>

In the opinion of the Directors, the market value of the heritable land & buildings is in excess of the book value above.

15. Capital commitments

	2018 £	2017 £
Authorised and contracted for	789,520	-
Authorised and not contracted for	1,067,250	2,170,000
	<u>1,856,770</u>	<u>2,170,000</u>

16. Debtors

	2018 £	2017 £
Trade debtors	2,045,430	2,117,049
Sundry debtors	166,679	125,114
Prepayments and accrued income	396,015	472,912
	<u>2,608,124</u>	<u>2,715,075</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

17. Creditors falling due within one year

	2018	2017
	£	£
Current instalments due on bank loans (see note 18)	108,145	108,145
Trade creditors	417,787	165,468
Accruals and sundry creditors	864,787	740,603
Social security costs and other taxes	487,884	384,390
Deferred income	35,650	32,737
	<u>1,914,253</u>	<u>1,431,343</u>
	<u>1,914,253</u>	<u>1,431,343</u>

Deferred income comprises contract and training fee income received in advance.

18. Creditors falling due after more than one year

	2018	2017
	£	£
Bank loans: Amounts repayable by instalments:		
In one year or less	108,145	108,145
Between one and two years	111,340	111,340
Between two and five years	334,021	334,021
After five years	64,589	181,128
	<u>618,095</u>	<u>734,634</u>
Included in creditors:		
Amounts falling due within one year	(108,145)	(108,145)
	<u>509,950</u>	<u>626,489</u>
	<u>509,950</u>	<u>626,489</u>

	2018	2017
	£	£
At 1 April 2017	734,634	849,170
Repayment of loans	(116,538)	(114,536)
	<u>618,096</u>	<u>734,634</u>
At 31 March 2018	<u>618,096</u>	<u>734,634</u>

The loans and bank overdrafts are secured by a bond and floating charge over the organisation's whole property and undertaking and by standard securities over the organisation's heritable properties.

SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2018

19. Provisions for liabilities

	2018	2017
	£	£
Dilapidations provision		
Balance at 1 April	590,115	606,490
Movement in year	26,690	(16,375)
As at 31 March	<u>616,805</u>	<u>590,115</u>

20. Reserves

The organisation is a company limited by guarantee and does not have share capital. In the event of a winding up, each of the members has guaranteed to contribute a sum not exceeding £1.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

21. Funds

2018	Movement in resources					Balance 31 March 2018 £
	Balance 1 April 2017 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	
Restricted funds						
Special projects funds	936,012	381,526	(618,587)	58,617	-	757,568
Unrestricted Funds						
General	6,276,551	27,533,101	(27,268,609)	(805,471)	3,780	5,739,352
Designated Assets Fund	4,522,653	-	-	746,854	-	5,269,507
	10,799,204	27,533,101	(27,268,609)	(58,617)	3,780	11,008,859
Pension deficit	(15,956,000)	-	(2,634,000)	-	9,987,000	(8,603,000)
Total Unrestricted Funds	(5,156,796)	27,533,101	(29,902,609)	(58,617)	9,990,780	2,405,859
Total funds	(4,220,784)	27,914,627	(30,521,196)	-	9,990,780	3,163,427
2017						
2017	Movement in resources					Balance 31 March 2017 £
	Restated Balance 1 April 2016 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	
Restricted funds						
Special projects funds	945,099	574,046	(549,466)	(33,667)	-	936,012
Unrestricted Funds						
General	6,518,102	25,986,041	(26,271,129)	38,139	5,398	6,276,551
Designated Assets	4,527,125	-	-	(4,472)	-	4,522,653
	11,045,227	25,986,041	(26,271,129)	33,667	5,398	10,799,204
Pension deficit	(4,703,000)	-	(982,000)	-	(10,271,000)	(15,956,000)
Total Unrestricted Funds	6,342,227	25,986,041	(27,253,129)	33,667	(10,265,602)	(5,156,796)
Total funds	7,287,326	26,560,087	(27,802,595)	-	(10,265,602)	(4,220,784)

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose.

Transfers are made from the unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

22. Analysis of net assets between funds

2018	Tangible fixed assets	Investments	Net current (liabilities)/ assets	Creditors: more than one year	Provisions	Total
	£	£	£	£	£	£
Restricted funds:						
Special Projects Funds	-	-	757,568	-	-	757,568
Unrestricted Funds:						
Designated Assets Fund	5,779,458	-	-	(509,950)	-	5,269,508
General Fund	-	22,672	6,333,484	-	(616,805)	5,739,351
Pension Deficit	-	-	-	-	(8,603,000)	(8,603,000)
Total Unrestricted Funds	5,779,458	22,672	6,333,484	(509,950)	(9,219,805)	2,405,859
Total Funds	5,779,458	22,672	7,091,052	(509,950)	(9,219,805)	3,163,427

23. Financial assets and liabilities

	2018 £	2017 £
Financial assets at amortised cost	8,773,692	8,907,982
Financial assets at fair value	22,672	18,892
Financial liabilities at amortised cost - falling due within one year	(1,390,715)	(1,014,216)
Financial liabilities at amortised cost - falling due in more than one year	(509,951)	(626,489)

Financial assets at fair value comprise investments.

Financial assets at amortised cost comprise cash at bank and in hand, trade debtors, accrued income and sundry debtors, all due within one year.

Financial liabilities at amortised cost comprise trade creditors, accruals, sundry creditors and bank loans.

24. Commitments under operating leases

At 31 March 2018, the company had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
	2018 £	2017 £	2018 £	2017 £
Operating leases which expire:				
Within one year	293,201	319,392	135,091	124,977
Within two to five years	433,223	475,590	133,235	180,443
In over five years	882,575	770,875	-	-
	<u>1,608,999</u>	<u>1,565,857</u>	<u>268,326</u>	<u>305,420</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

25. Cash flow notes

(a) Reconciliation of net expenditure to net cash flow from operating activities

	2018	2017
	£	£
Deficit before other recognised gains and losses	(2,602,789)	(1,237,110)
Interest received per income and expenditure account	(33,802)	(39,386)
Interest paid	10,750	12,754
FRS 102 - net pension contribution adjustment	2,175,000	798,000
FRS 102 - net interest cost adjustment	459,000	184,000
Depreciation	383,075	385,110
Decrease/(increase) in debtors	106,951	(295,528)
Increase/(decrease) in creditors	509,600	(19,292)
Gain/(loss) on investments	(3,780)	(5,398)
Gain on sale of fixed assets	(43,088)	-
	<u>960,917</u>	<u>(216,850)</u>

(b) Analysis of the balances of cash as shown in the balance sheet

	2018	2017	Change in year
	£	£	£
Cash at bank and in hand	<u>6,397,181</u>	<u>6,391,909</u>	<u>5,272</u>

(c) Analysis of changes in financing during the year

	Loans
	£
Balance at 1 April 2017	734,634
Cash outflow from financing	(116,539)
Balance at 31 March 2018	<u>618,095</u>

(d) Analysis of changes in financing during the year

	1 April 2017	Cash flows	Other charges	31 March 2018
Cash at bank and in hand	6,391,909	5,272	-	6,397,181
Debt due after one year	(626,489)	-	116,539	(509,950)
Debt due within one year	(108,145)	116,539	(116,539)	(108,145)
	<u>5,657,275</u>	<u>121,811</u>	<u>-</u>	<u>5,779,086</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

26. Pension schemes

a) Teaching staff

The organisation participates in a multi-employer defined benefits pension scheme, the Scottish Teachers' Superannuation Scheme, and assets and liabilities for this scheme which are attributable to Scottish Autism are not separately identifiable. Consequently the organisation has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme.

Contributions are based on salaries paid, current contributions being 22.1% to 25.9%, 7.2% to 11% to be paid by the teachers and the remaining 14.9% borne by the organisation.

The superannuation charge for the year represents contributions payable to the Scheme of £40,287 (2017: £46,116).

b) Non-teaching staff

During the financial year ended 31 March 2018, new employees were able to participate in the Falkirk Council Pension Fund for the first three months of the year. However, for reasons described in the Financial Review section of the Directors' Report, the Board resolved to close our participation in the Falkirk scheme to new members with effect from 30 June 2017; benefits continue to accrue for all scheme members as at that date. With effect from 1 July 2017, new members of staff have been able to participate in a defined contribution stakeholder pension scheme provided by The People's Pension.

This Fund is part of the Local Government Pension Scheme and is a defined benefits scheme. The charge for the year, against which employer contributions paid over to the Scheme Trustees in the year amounted to £2,501,758 (2017: £2,372,366), together with the actuarial gains and losses on the Scheme for the year, is recognised in the Statement of Financial Activities in accordance with FRS102. Estimated employer contributions for the period to 31 March 2019 will be approximately £2,575,000.

The assets of the Scheme are held separately from those of the organisation. The Scheme is funded by contributions from the employees and participating employer in accordance with the recommendations of independent qualified actuaries on the basis of triennial valuations. The most recent of these valuations was at 31 March 2017 and conducted using the revised actuarial assumptions of the Pensions Act 2004. This legislation requires trustees to achieve a defined Minimum Funding Requirement and to maintain contributions and investment returns at a level that ensures the Scheme's liabilities are matched by its assets. The funding valuation on 31 March 2017 indicated that the assets of the Scheme, the bid value of which was then £2,219,000,000, represented 92.3% of its liabilities. The actuarial valuation does not separately identify the organisation's share of the underlying assets and liabilities of the Scheme.

The assumptions which had the most significant effect on the results of the valuation are those relating to the return on investments, the rate of increase in salaries and the discount rate used to derive the net present value of scheme liabilities. The assets of the Scheme have been included in this year's accounts at bid value as at the year end, as required under FRS 102 and the liabilities have been calculated using the following actuarial assumptions:

	2018	2017
	%	%
Pension Increase Rate	2.3	2.4
Salary Increase Rate	2.8	3.4
Discount Rate	2.7	2.7

The liabilities are determined using the projected unit method as distinct from the aggregate method used in the triennial valuation. Under the projected unit method, the current service costs will increase as the members of the Scheme approach retirement.

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

26. Pension schemes (continued)

On this basis, the calculated notional funding position in respect of the organisation's share of the Scheme at 31 March 2018 and at previous year ends where available, was as follows:

	2018	2017
	£000	£000
Fair value of employer assets	52,160	50,921
Present value of defined benefit obligation	(60,763)	(66,877)
	<u>(8,603)</u>	<u>(15,956)</u>
Deficit	<u>(8,603)</u>	<u>(15,956)</u>

The actuary has excluded from both assets and liabilities items which have neutral effect on the Scheme's financial position i.e. additional voluntary contributions, annuities secured in respect of pensions in payment and insurance contract for death in service benefits.

	2018	2017
	£000	£000
Fair value of employer assets	52,160	50,921
Present value of funded liabilities	(60,579)	(66,685)
	<u>(8,419)</u>	<u>(15,764)</u>
Net (Under) / Overfunding in funded plans	(8,419)	(15,764)
Present value of unfunded liabilities	(184)	(192)
	<u>(8,603)</u>	<u>(15,956)</u>
Net liability	<u>(8,603)</u>	<u>(15,956)</u>

The charge to the Statement of Financial Activities over the financial year comprised:

	2018	2017
	£000	£000
Operating charge:		
Current service cost	(4,644)	(3,024)
Past service costs	-	(92)
Losses on curtailments	-	-
Contributions by employer	2,469	2,318
	<u>(2,175)</u>	<u>(798)</u>
Net debit to expenditure	<u>(2,175)</u>	<u>(798)</u>
Other finance income		
Expected return on pension scheme assets	1,409	1,474
Interest on pension scheme liabilities	(1,868)	(1,658)
	<u>(459)</u>	<u>(184)</u>
Net return	<u>(459)</u>	<u>(184)</u>
	<u>(2,634)</u>	<u>(982)</u>
Total net operating adjustment per statement of financial activities	<u>(2,634)</u>	<u>(982)</u>

**SCOTTISH AUTISM
NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 March 2018

26. Pension schemes (continued)

Movement in balance sheet liability during the year:

	2018		2017	
	£000	£000	£000	£000
Deficit in Scheme at 1 April		(15,956)		(4,703)
Movement in year:				
Current service cost	(4,644)		(3,024)	
Past service cost	-		(92)	
Interest cost	(459)		(184)	
	<hr/>		<hr/>	
Statement of Financial Activities charge		(5,103)		(3,300)
Contributions		2,469		2,318
Losses on curtailments and settlements		-		-
Actuarial gains/(losses)		9,987		(10,271)
		<hr/>		<hr/>
Deficit in Scheme at 31 March		<u>(8,603)</u>		<u>(15,956)</u>

Following the full actuarial valuation at 31 March 2017 employer contributions for the next three years (as a percentage of pensionable pay) were agreed at following rates: 2018/19: 21%; 2019/20: 24%; 2020/21: 27%. The contribution rate for active members varies from 5.5% to 12.0%.

Assets

The major categories of assets as a percentage of total assets are as follows:

Asset category	Year ended 31 March 2018	Year ended 31 March 2017
Equities	64%	67%
Bonds	24%	23%
Property	6%	6%
Cash	6%	4%

Projected pension expense for the year to 31 March 2019

Analysis of projected amount to be charged to operating profit for the year to 31 March 2019

	£000
Projected current service cost	4,738
Interest on obligation	1,707
Interest income on plan assets	(1,449)
Past service cost	-
Losses / (gains) on curtailments and settlements	-
	<hr/>
Total	<u>4,996</u>

