

Annual Report

2018 - 2019



Last year...

We transformed hundreds of thousands of individuals' lives:



Five million people visited our website.



Our first **Spectrum Live** broadcast about diagnosis reached more than **12,000 people**.



Almost **19,000 people** used our new **Women and girls online training** module.

We supported over **2,000 autistic adults** in our residential, supported living and community care service



We started to develop a service to help autistic people get into **digital, IT and cybersecurity careers**.

More than **350 autistic people** benefited from our **social groups** in Scotland.



We ran **eight autism-specific schools** and **started building our new Vanguard School** in London.

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.

We changed society's attitudes to autistic people:



Thanks to our campaigning, the Government has changed the **Blue Badge rules**, meaning many more autistic people in England will qualify.



NHS England highlighted **autism as one of its clinical priorities** in its ten year plan. It aims to tackle the autism diagnosis crisis and improve training for NHS staff.



We supported **hundreds of employers** to be more autism-friendly. We provided **47 training sessions**, **360 hours of workplace support** and **56 workplace assessments** for teams and individuals.

More than **7,000 autistic people** and their families told us they need more information on **mental health, being out and about/socialising and making friends**. We are developing new **programmes of work** based on this.



Our **Diverted** film about anxiety around unexpected changes had over **2.5 million views** and its press coverage reached **49 million people**.



Following our suggestions, the NHS has started producing **autism-specific data** for the first time on **long-stay mental health care**. This will help show where the system is failing autistic people and plan better community support.



Our second **Autism Hour** saw **11,768 businesses** host over **30,000 Autism Hours** across the week of 6-13 October 2018.



94 organisations now hold our **Autism Friendly Award**, including British Airways and Lloyds Banking Group.



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

From the Chair of the Board of Trustees

We took several important steps in 2018-19 towards realising our vision of a society that works for autistic people.

We have grown our work to transform individuals' lives, from diagnosis and education to social support. Our new Lorna Wing diagnosis centre in Essex, named after one of our founders, is now diagnosing over 100 children and adults every year. This state of the art facility will help to fill the gap in diagnosis of autism, supporting with some of the most complex assessments, as well as training up diagnosticians across the country. Our Lorna Wing Centres are a fitting tribute to one of the key figures in the history of autism research and one of our cherished founders. In education, our new Anderson School has increased its pupil numbers and building work has started at our ninth school: Vanguard in London.

We have capitalised on new digital platforms to reach new audiences with advice and support, launching a new training course for professionals, autistic people and relatives on women and girls and autism and our new Spectrum Live events, equipping people with life-changing guidance and information.

Our volunteer-run support has grown too, with our branches network now at its largest ever, allowing autistic volunteers and family members to come together to share experiences and support each other. This volunteer-powered support is even more important at a time when statutory services are continuing to contract across the UK. In Scotland, KPMG have generously helped us to continue to provide social groups for autistic adults who otherwise would be at high risk of social isolation.

Even with increased reach, the support and guidance we provide will not allow us to realise our vision - we have to influence others to achieve that. After many years of campaigning, the Government changed its guidance on Blue Badges, meaning that autistic children and

adults will be far more likely to qualify. This will be life-changing for thousands of people across England. NHS England also highlighted autism as one of its clinical priorities in the ten year plan, a landmark moment for autistic people across the UK. The NHS has also, following our suggestions, started producing autism-specific data for the first time on long-stay mental health care. This is a crucial tool in identifying where the system is failing autistic people and in planning better community support. And in Wales, our campaigning has resulted in a promise of the first ever statutory code of practice in autism.

We have continued to change public attitudes and business practice too. The number of Autism Hours held by businesses across the UK doubled this year, meaning that 11,768 shops, restaurants and other services dimmed their lights, turned down the noise and educated their staff and customers about autism. Auto Trader became the first ever employer we have awarded our Autism Friendly Employer Award to after exceptional work with us to transform their recruitment and support of autistic employees.

At the same time as growing our support and influence, we have continued to improve our quality assurance processes, following the failings at our Mendip House service in 2016. We fully accepted the enforcement action taken by CQC in relation to this service and have started the first phase of implementation of our Digital Transformation Programme. This will allow us to monitor the quality of our social care and education and children's services even more effectively. We have worked with academics to evaluate the impact of our Cullum Centres, supporting autistic students in mainstream settings.



Working with autistic people and families, we launched our new brand, making it clear to the world that we exist to create a society that works for autistic people – and that we will do that by both transforming individuals' lives and changing society's attitudes as a whole. And we will complete a major research project to map the life challenges of autistic people and families so that we can shape our future service development around people's needs.

Our Chief Executive of 11 years, Mark Lever, announced his resignation in February. The increase in reach and quality that we have achieved this year is testament to his leadership over more than a decade. We would like to thank Mark for his many years of dedicated service to our charity.

We have appointed Caroline Stevens as our new Chief Executive. Her exceptional experience as a leader in the charity and health sectors, combined with her own direct experience supporting her autistic son and as a member of our charity for 20 years, means she brings both new insight and grounded understanding of the day-to-day experiences of autistic people and their families to lead our charity for the future.

Carol Homden

Dr Carol Homden CBE
Chair of the Board of Trustees



Dr Carol Homden CBE
Chair of the Board of Trustees



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**

Transforming lives

Autistic people and families tell us that they need our help to deal with the big challenges in their lives. This year, we have helped individuals to change their lives by giving people better guidance on how to get a diagnosis, opening up new education and employment provision, creating new opportunities to socialise and improving the quality of our care services.

Diagnosis

Every day we hear from people who are waiting many months, even years, for an autism diagnosis. In July 2018, our research revealed that children and adults in some areas of England are facing shocking waits of more than two years to start their autism assessment and over three years for a final diagnosis. This is usually due to overstretched services where they live.

Many autistic people describe a diagnosis as life-changing. It can explain why someone has always felt different, help them unlock vital support and enable people to take control of their lives. Long waits can be traumatic for autistic people and their families, who are often desperate for help at school or from social services. Without that help, many develop mental health problems such as anxiety and depression and can be pushed to crisis point. This year, we focused on ensuring that individuals had information about how to ask for a diagnostic assessment and improving diagnostic practice for women and girls.

More information about diagnosis

When we asked thousands of autistic people and families what their biggest challenges were in life, getting an autism diagnosis and what to do following an autism diagnosis were two of the top choices. People also told us they wanted information and advice to feel as personal as possible. We considered the best channels to get information to people and given the size of our Facebook audience, we decided to pilot a Facebook Livestream event.

Presented by Robyn Steward and Erin Ekins, our first *Spectrum Live* in March 2019 about diagnosis reached more than 12,000 people. People told us after the event that:

"I thought it was excellent. I liked the way the presenters themselves were on the spectrum."

"I am currently on a very long waiting list (for diagnosis)! Been waiting for over a year and apparently still a long wait! Very interested in adults' hints and tips..., particularly women exhibiting subtle tendencies. Thank you so much."

We would like to give special thanks to the late Derek Allpass for funding this episode of *Spectrum Live*.

Better understanding of autistic women and girls

More men and boys are currently diagnosed as autistic than women and girls. Historically, it was thought that women and girls were less likely to be autistic, however recent research has highlighted that professionals are less able to identify autism in women and girls.

Some autistic women and girls 'mask' their autism, leading to unrealistic expectations of them. This different and sometimes more subtle presentation of autism is a major barrier to clinicians recognising autism and understanding the experiences of autistic women and girls.

As a result, many women report feeling unsupported and not fully understanding themselves, potentially resulting in mental health problems.

Our Women and girls online training module, launched in 2018, aims to support frontline professionals and diagnosticians to better understand autistic female characteristics and therefore enhance confidence to refer and diagnose those individuals successfully. Thanks to the support of the Pears Foundation, we were able to offer the module free for the first year.

Already almost 19,000 people have used the training, including clinicians and autistic women and girls. One woman told us:

"Thank you, I've struggled all the way to my 40s to make pieces fit, gave up and constantly tried to fit in and be like everyone else whilst battling alone with being me."

A new diagnostic centre

Founded by Drs Lorna Wing and Judy Gould, our Lorna Wing Centre for Autism in Kent was one of the first centres in the country to provide a complete diagnostic, assessment and advice service for children and adults. Continuing their legacy, and responding to increasing demand, we have now opened the Lorna Wing Centre within the Anderson Enterprise Campus in Essex. The centre specialises in providing assessments for adults and children with complex presentations and women and girls. Taking both private and NHS referrals, in its first year, over 150 individuals and families benefited from this new service.

Next year, we will:

- provide assessments and diagnosis for 320 people at our Lorna Wing diagnostic centres and seek funding for more *Spectrum Live* events.

Zoe's story



"From a young age, I had communication difficulties and I preferred to be at home. I struggled with big groups of people, especially if they were new to me or if the group was particularly loud. I also needed a rigid routine in order to stay calm.

My parents only knew the male perspective of autism but, when I was 15, they saw a video about autism in girls and boys and recognised traits that I have. They showed me the video and I recognised the traits in myself.

I was put on the waiting list for an autism assessment by Child and Adolescent Mental Health Services - which I'm still waiting for - so my parents decided it would be quicker for me to be seen privately by the Lorna Wing Centre. From the information my parents gave them about me as a child - and from the consultation I had, in which I was able to express my 'unique' viewpoint on the world - I was diagnosed as autistic.

The main way the diagnosis has helped me is having a reason to explain to friends and family why I find some things difficult. Before the diagnosis, all I could say was 'I can't do that because it makes me feel anxious', but I couldn't explain why. I found that many people didn't accept it as a valid reason to struggle with something.

If you think you may be autistic, my advice would be to research autism and find out as much as you can to see if it describes you. Then go for a diagnosis because it will give you clarity and allow you to help yourself in so many more ways than you did before being diagnosed."

Zoe's mum Andrea adds: "Zoe has been on an NHS waiting list for diagnosis for two years (with no support offered in the meantime) and she wouldn't be where she is now without her diagnosis by the Lorna Wing Centre. It has enabled us to understand her and put in place the help she desperately needed. Without this I don't believe she would still be in education and doing her A-Levels and she wouldn't be developing better self-awareness, understanding and confidence."

Education

Seventy per cent of autistic pupils are educated in mainstream schools. But school can be a huge challenge for them, with many struggling to make friends and cope with the noisy environment. And autistic children are three times more likely to be excluded from school than children without special educational needs.

Since we set up the first autism-specific school in the world in 1965, we have strived to give children on the autism spectrum better opportunities for education. This year, we have continued progress towards a new school for children on the autism spectrum in London and in creating more specialist units within mainstream schools.

More support for autistic pupils in mainstream schools

Our Cullum Centres are specialist autism hubs in three schools in Surrey. Their aim is to help autistic students to thrive in mainstream lessons, by offering specialist support from trained staff and a calm setting to retreat to if they become overwhelmed. We have worked in partnership with the three schools, the local council and the Cullum Family Trust to set up these units and give more children the education they deserve.

The Cullum Centres benefited 46 autistic students last year and we worked in partnership with Goldsmiths, University of London to evaluate the impact of this support on students' wellbeing and engagement. Dr Alice Jones, who is leading the evaluation, said:

"Students have told us that they go to the Centre when they need some quiet space, to work or when they feel angry... Students tell us that they have made friends in both the unit and in the mainstream section of the school, but really appreciate the pastoral support available in the unit. It's clear to me that this is key in maintaining the student-school relationship."

Students and parents have given important feedback on their experience as part of the evaluation, for example:

"The Centres are a calm place when there is lots of noise outside."

(Year 7 pupil)



"I'm absolutely certain that if he hadn't have gone to the Cullum Centre, he would have ended up having to leave school. He probably would have had to be educated at home, he would have no social contact, because he can't maintain those relationships. For us we feel it could potentially transform his whole life. Well in fact it will transform his whole life because he has a chance at a life..."

(Parent of Year 9 pupil)

More autism-specific school places in Greater London

Building work has continued on our new National Autistic Society Academies Trust (NASAT) school in London for autistic children, which we will open in the 2019/20 academic year. There is a gap in provision in this area for children on the autism spectrum who cannot cope with mainstream school environments.

Our new Vanguard School will help to close that gap and will eventually cater for up to 78 students aged between 11 and 19. The building has been designed to help autistic students thrive and achieve their goals. As well as 14 classrooms, the school will contain a sensory room, library and two therapy rooms. Meanwhile, our new Anderson School in Chigwell, Essex has continued to take more students. Last year, student numbers grew from 30 to 50.

Next year, we will:

- work with a number of local authorities in the South East on the introduction of three new Cullum Centres
- launch a construction skills taster programme to provide students at our Anderson School with practical construction skills.

Employment

Only 16% of autistic adults are in full-time employment, though 77% want to work. Many have skills and talents that are under-used.

Autistic people are often disadvantaged when it comes to getting and keeping a job because of difficulties with social communication and interaction, and other people's lack of understanding. Job interviews, in particular, can make them feel highly anxious.

Increasing job opportunities for autistic people

As well as helping existing employers to become more autism-friendly, we want to create more opportunities for autistic people to find work. We began planning for our new enterprise campus in Chigwell, which will house a variety of employment and enterprise programmes to help autistic people to get into paid work.

We began development of a service to help autistic people get into digital, IT and cybersecurity careers, by creating supported internships with leading employers in the industry. Our work will be based on a successful employment model (DXC Dandelion Programme) introduced in Australia by DXC Technology and Untapped Group. This model is used by some Australian Banks and the Department of Defence to attract, recruit and sustain people on the autism spectrum in cybersecurity roles. Last year, we started building partnerships with employers in the cybersecurity area, with a view to opening the hub in summer 2019.





John's story

John joined one of our residential services in 2007, having previously lived with foster parents. Initially, he lived in a residential home with several other adults. He then moved into one of our smaller supported living homes and then into bespoke individual flats, which we developed with the help of local housing providers. This was an achievement for John, who had been wanting to live in his own flat for a while.

John struggles with traditional communication. He cannot read or write but uses pictures as a way of understanding day-to-day situations. He also needs to be around noise and enjoys having music and TV in his own flat. Structure is very important to John as it helps reduce his anxiety. Our staff understand John's requirements and provide him with strategies that enable him to take control of his daily life.

At first John was reluctant to take part in community activities, due to his anxiety around people. Since then, he has started going out on his own, and likes going to the pub for a drink.

John also volunteers at our Cafe Autisan, where he works in the kitchen preparing salads, baking, and sometimes serving customers.

To help increase his independence, John is learning budgeting skills. He uses a pictorial menu of food staples and meals which enable him to plan his week's meals and shop for them on his own.

John said: "I love supported living because it is helping me to become more independent and I am now living in my own flat."

Care and support in the community

Many autistic people struggle to live independently and need support from skilled and compassionate care workers to wash, dress, eat and travel around. We run both residential care and supported living services to help autistic people who need this support and aim for people we support to thrive.

But too often, both children and adults and their families are left to cope without the right support. In a crisis, people who would be perfectly capable of living in the community with good care and support end up being admitted to hospital. This can often be at a long distance from people's own homes and families – and often people end up in hospital for years, under mental health legislation.

This year, we have focused on improving the quality of our own social care services, investing in new technology to support our services and influencing Government plans to reduce the number of autistic people who are unnecessarily in inpatient mental healthcare.

Improving the quality of our services

We support over 2,000 autistic adults in our residential, supported living and community care services. We recognise our duty to ensure that our services are the best possible quality for the autistic people we serve, some of whom are very vulnerable.

In 2016, we failed to do this at one of our services – Mendip House in Somerset. Among the mistreatment uncovered at that time, it was identified that some members of staff had made the people they supported pay for staff meals while on trips out. This was wrong and should not have been allowed to happen. We reimbursed the money in full in June 2016 and this year the CQC rightly issued our charity with a Fixed Penalty Notice of £4,000, which we accepted and paid.

Over the last year, we have continued to focus on improving the quality of our social care services, through better recruiting and training of staff, new quality assurance processes and gathering more feedback from autistic people and their families to help us to improve the support we provide.

As a result, our quality ratings from the regulators (CQC, CI and CIW) have improved so that our services are now rated far above the national average. 86% of our services are now rated good or equivalent (compared with 71% nationally). We want all of our services to be good or outstanding and have action plans in place for all services that are rated anything below 'good'.

Investing in our social care services

We want to make sure that we manage our social care services in the most efficient and transparent way we can, so that our staff can spend their time supporting people directly rather than on unnecessary paperwork – and so that we can monitor the quality of services really clearly.

Last year, we began a big investment programme to put in place new technology in our social care services. We piloted a new electronic rota system, People Planner, with our care staff in Wales and the South West, with really positive results. The new easy-to-use system saw staff 'tap in and out' using a fob or PIN, providing a consistent process. We also began work on our new digital care management system, Mobizio. This will reduce the time needed for paperwork and give our staff more time to work with people we support. Mobizio will also allow us to store all care records securely and consistently across the charity, improving our ability to monitor and report on our work and help us to continuously improve the support we provide.

Next year, we will:

- roll out further electronic rostering and care management systems in our services
- open our Belfast centre for autistic adults with complex needs
- improve our information and advice for families of autistic people in mental health inpatient care.

Socialising

Three-quarters of autistic adults have told us they do not have any friends or find it hard or very hard to make friends. Our research in April 2018 found that autistic people are four times more likely to be lonely than non-autistic people. We know that loneliness can cause mental health problems.

Many autistic people want more friends but find forming and maintaining social relationships difficult and confusing. This year, we supported more autistic children and adults to have the social experiences that others take for granted through our volunteer-powered branch network and our dedicated social groups in Scotland.

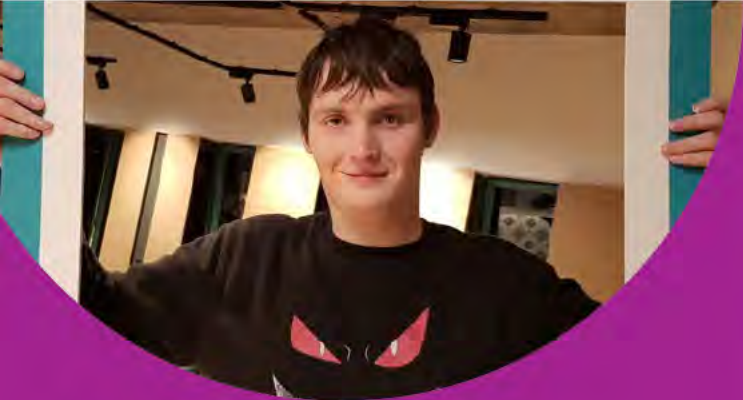
Tackling isolation through social groups

Last year, we ran 18 social groups in Scotland, benefiting more than 350 autistic people. From our Coffee Club in Dundee for autistic adults to our Glasgow Girls' Group, our groups enable autistic people to socialise and increase their confidence. For many, they are the only place they can go to make friends and meet other people who understand autism, making them a lifeline to those feeling lonely and isolated at home.

"I always absolutely love getting together with the guys and every time we change to a new month the first thing I always think to myself is, 'Great, I've got the social group again this month!' The group always cheers me up no end."

Dundee Group Member





Kevin's story

"I became aware that Kevin was struggling when he started primary school. Kevin said that if he gave other children stuff, they would let him play with them, and I think over the years this had the greatest impact on me. The realisation that my young son was having to cope with a new school, teachers and peers, and finding that his only way to be included was by buying friends was heartbreaking.

Secondary school brought a whole new set of issues. Kevin faced high levels of verbal abuse, constantly being taunted and humiliated by others. He became very withdrawn and would spend a lot of time in his room, becoming quite angry.

Joining the National Autistic Society Scotland's social groups was Kevin's first real opportunity to meet a wide range of people on the autism spectrum, taking part in activities like going to the cinema or going to a wall climbing centre. He could go out with others his own age, which was something he had never had. It allowed him to make choices, interact, speak up and feel valued and respected. Fundamentally it got Kevin out of his room and allowed the barriers to come down.

A volunteer at the social group encouraged Kevin to take part in work experience. This led him to being employed by West Dunbartonshire Council in a modern apprenticeship. As a family we have witnessed the many struggles that Kevin has faced, and have been through an emotional rollercoaster with him. I now see a lovely young man with self-esteem, dignity and goals to work towards.

I am in no doubt that had it not been for the National Autistic Society's Social Group, Kevin would still be shut in his room with no social interaction with peers his own age and no real future prospects, and a continuing distrust of the world outside and those in it. This is a truly wonderful and much-needed service."

More local support

Across the country, almost 2,000 volunteers for our charity organise social support for autistic children, adults and families, many of whom cannot get any publicly-funded support at all. They support approximately 20,000 people a year, preventing isolation through running regular activities, support groups and social events.

Each year, we award one branch with the coveted title of Branch of the year. This year, our Newtownards Branch in Northern Ireland won due to their activities to support the whole family, fundraising and the commitment of their volunteers.

Founded in 2008, our Newtownards Branch helps hundreds of children on the autism spectrum to have experiences that other children take for granted. From fortnightly trampolining and swimming to days out during school holidays at Dublin Zoo and an overnight trip to the seaside, they help autistic children and their families to get out and enjoy themselves. Without the activities the branch provides, many families say they wouldn't leave the house much, if at all, during the school holidays.

The branch also runs a siblings' group. The brothers and sisters of autistic children can sometimes feel overlooked when a family's attention is understandably often on their sibling. But here there are activities especially for them. And there are nights out for parents so that they have a space to discuss their experiences.

Next year, we will:

- increase the number of branches in Scotland and Northern Ireland
- expand our social groups in Scotland
- expand the support our branches provide to autistic adults.

Changing attitudes

Autistic people and families tell us that as well as providing help in the here and now, what is needed is long-term change. This year, we have changed public understanding of autism, policy, professional practice and business practices so that society works better for autistic people, whether when trying to get a diagnosis or get appropriate care in a crisis.

Diagnosis

Autism made a priority in NHS England's long-term plan

The NHS is responsible for diagnostic services in England, so when NHS England started to consider its long-term future, we saw a big opportunity to get more national accountability for the long waits for assessment that can push autistic children and adults and their families into crisis. In 2018, we and other organisations encouraged autistic people and their families to share their experiences of diagnosis and healthcare with NHS England, including in two face-to-face sessions we organised.

The plan sets out the intention of the NHS to tackle the autism diagnosis crisis, pilot annual health checks for autistic people, and improve training for NHS staff. We will now be working with NHS England on implementation – we want to see a new waiting time standard which makes clear that no one should wait more than three months from being referred to their first appointment – as NICE guidelines have stated is needed. We will carry on campaigning to achieve this.

Next year, we will:

- work with NHS England and public bodies in other nations to embed waiting times standards.

Inga and Bella's story

"At three and a half years old, Bella's language was not as developed as her peers. Although she had an average vocabulary of words, she seemed to rely on repetitive speech and learned phrases to communicate her wishes, which we recognised as echolalia after research. Bella also started to struggle with basic daily transitions at home and nursery and seemed very sensitive to certain noises, which was later diagnosed as Auditory Processing Disorder.

The diagnostic process was long and frustrating and took about two years. CAMHS rejected Bella's referral initially and we had to pay for a private speech and language assessment to provide concrete evidence that she had a significant language delay and only then were we granted the NHS referral.

At the time, we didn't know anyone else with autistic children Bella's age, but fortunately we were given a National Autistic Society leaflet and also some leaflets for local autism support groups. With that information, we were at least able to access some pre-diagnosis workshops and use the National Autistic Society website as a starting point for our research. What we found particularly difficult was the general lack of information on how autism presents in girls. Even only a few years ago, society still seemed to think that autism was a rarity in women and girls."



David and Stephen's story

David has had ongoing problems getting appropriate care for his son Stephen, 35, who has Asperger syndrome:

"Stephen has often had to be hospitalised due to his behavioural problems, but as he does not have a learning disability, he does not receive any autism support whilst in hospital and is treated as if he has a mental health problem.

This is exacerbated by staff who have little or no autism training and have to resort to restraining him or putting him in seclusion because they do not understand the triggers that cause the increased number of behavioural episodes.

When Stephen was sectioned, I wasn't given any information about the *Mental Health Act* and I had to carry out my own research. It's complex, I didn't really feel like I understood all the rights.

Because of his Asperger's, he falls between the gaps of health, community mental health and social services with no one ultimately taking responsibility for defining his care package and finding a suitable home in the community that meets his hopes and aspirations. The process has taken nearly three years thus far and we are still no nearer defining, let alone finding, that place.

Social services continually hold their hands back and let health pay and organise Stephen's care... no one is holding their hands up and saying 'it's my job'. Until this lack of overall responsibility is addressed, no real progress towards bringing Stephen back into the community can be made.

Stephen just falls between the gaps and no one takes ultimate responsibility for his case... Where is the pressure to get Stephen back into the community?"

Campaigning against inappropriate inpatient care

Over 1,000 autistic people are currently in mental health hospitals in England. That number has increased since March 2015, despite Government commitments to help more people to move back into the community. One in four (28%) autistic people reported to be living in mental health hospitals have been there for five years or more.

All too often, this provision is inappropriate and fails to understand autism properly. As a result, many autistic people are at risk of being subject to traumatic and unnecessary restraint, seclusion and overmedication. They may be in hospitals miles from their home. Their families too often feel powerless to challenge people making decisions about their care.

Last year, we persuaded NHS England to publish autism-specific data about stays in mental health hospitals. We led on a sector-wide report, *Beyond Transforming Care: what needs to change*, and worked with *The Times* to publish its findings. This showed for the first time that the number of autistic people in hospital without a learning disability had gone up by a quarter and made a powerful case for change.

We wrote to Simon Stevens, Chief Executive of NHS England, and Matt Hancock, the Secretary of State for Health and Social Care, to push them to change the funding systems that make it easier to spend money on hospital care than on good quality care in the community. We recommended that NHS England put in place more specialist autism teams in the community, to stop people going into mental health hospitals.

We also asked the Government to make sure mental health law reflects the needs of autistic people, including removing autism from the definition of mental disorder in the review of the *Mental Health Act*.

Next year, we will:

- continue to push for changes to mental health legislation to reduce the chances of autistic people being held in mental health units.

Going out in public

Public spaces like shops can be overwhelming for autistic people. Loud tannoy announcements, fluorescent strip lighting and staff who don't understand autism are common barriers to autistic people going to the shops, restaurants or any public spaces. It can feel hard to go out at all. 64% of autistic people avoid the shops and 28% have been asked to leave a public place for reasons associated with their autism.

This year, we expanded our annual Autism Hour event, educated the public about autism through the final year of our *Too Much Information* campaign, and pushed for more support for autistic people with parking.

Creating a better shopping experience

As our ambassador, Anne Hegerty, told us this year: "For me, the perfect shopping experience would be peace and quiet." Our second Autism Hour saw 11,768 businesses host over 30,000 Autism Hours across the week of 6-13 October. This represents precious minutes where store lights were dimmed, noise reduced and staff and the public were informed about autism.

Since Autism Hour's launch in 2017, we have doubled the number of businesses involved and almost quadrupled the number of autism friendly hours. Participating stores included our Autism Hour sponsor, The Entertainer, along with Sainsbury's, Ikea, Lloyds, Co-op, Schuh, Home Bargains, Pets at Home and many more. Even Liverpool Football Club's Anfield store held an Autism Hour for its fans. Small changes were made for an hour but the awareness and understanding of staff will continue to improve shopping experiences for autistic customers and their families. Some shops like Morrisons have gone on to make this a weekly event.

Autism Hour also reached a huge audience through social media and press coverage including the first ever autism-friendly live TV show. *Loose Women* hosted three shows discussing autism with our ambassadors, Christine McGuinness and Anne Hegerty.

We featured 25 real stories from across the autism spectrum on our website. Across the week, these real stories and other content reached 8.3 million people via social media.



Arif and Eesaa's story

"Eesaa has historically found the typical environment associated with shops overwhelming. This means my wife and I either have to arrange for one of us to stay at home with the kids while the other heads out - or arrange for family to babysit if we both need to go out. This causes much further impact on us.

Shopping can be stressful. You have to be alert to Eesaa and his sensitivities. Often the biggest issue is the volume of people and the ability for kids to move away from their parents. What can a shop do to help with these points whilst not affecting business? Would closing shops for a short period help so those affected by autism can browse/shop? I am not sure I have the answer to this yet. What I do know is we want to do more 'normal' things as a family.

One experience that sticks in my mind was at a trampoline park over a year ago. Eesaa loves going but can get overwhelmed at times. He was also non-verbal at the time and couldn't communicate. He would be in people's way and he wouldn't understand why.

We advised the member of staff during the safety briefing that Eesaa was autistic. He made an announcement to other members of the team via a radio about Eesaa so they were also aware of his presence and could keep an eye on him if he required any assistance. This small step went a long way."



Hayley and Noah's story

Hayley lives in Surrey with her five-year-old son Noah. She applied for a Blue Badge early in 2018 but was refused.

"Noah is oblivious to danger, which can make even short walks from the car really difficult. If he manages to run ahead of me, he will often try to run straight ahead regardless of whether there's a busy road in front of him. It's a constant worry.

He also has a high level of anxiety and is very resistant to change. If something unexpected happens when we're out, like us being forced to take a different route to town, he can get very upset and lose all control and sometimes be unable to move. It's impossible for me to carry him as he is five now and I also have his three-year-old sister in a buggy to consider. It would be safer for us at that point to get him back to the car as quickly as possible.

There are places we have to avoid during school holidays and at weekends, like busy parks where there is a high demand for parking and a long walk to the entrance.

A Blue Badge would transform our lives. Parking closer to our destination would make our journeys so much safer and would mean we can leave more quickly, if Noah does become overwhelmed. We'd be able to go and about out so much more, and ultimately have a better quality of life."

More people understanding autism

In April 2018, we released the fourth film of our *Too Much Information* campaign, *Diverted*. The film is set on a busy commuter train and stars autistic actress Saskia Lupin. We wanted to use the film to show the impact that unexpected changes can have on autistic people and what the public can do to help.

The film had over 2.5 million views and its press coverage reached 49 million people. Our open letter to the Department of Transport received 10,298 signatures and resulted in a commitment to improve the accessibility of public transport. The Government committed up to £300 million into extending the Access for All programme, making railway stations more accessible.

More autistic people to get Blue Badges

Years of campaigning with our supporters for autistic people to qualify for Blue Badges paid off in July 2018. The Government announced changes to Blue Badge rules, meaning many autistic people in England will qualify.

A Blue Badge can be a lifeline for autistic people and their families. It can be the difference between going to the shops and getting around, or being stuck at home, unable to be a part of their community. Under the new rules, autistic people may qualify for a Blue Badge if they can't undertake a journey without being at risk of serious harm, it causing "very considerable psychological distress", or if they have very considerable difficulty when walking; or if they have scored 10 points for PIP Mobility Component for "planning and making a journey" because making a journey causes "overwhelming psychological distress".

These changes will come into force in 2019. In Scotland and Wales, thanks to our campaigning, eligibility criteria already takes into account some of the barriers autistic people can face getting around. We urge Northern Ireland to follow and replicate these changes.

Next year, we will:

- expand Autism Hour to even more shops and services and evaluate the impact of our *Too Much Information* campaign
- work with the Department of Health and Social Care on a new public awareness campaign about autism.

Employment

In March 2019, we commissioned YouGov to carry out a poll of 601 businesses on attitudes towards autism. The research found 51% are not very or not at all confident they would be able to employ autistic people effectively. And two-thirds (68%) worry about getting the support they would give to an autistic employee wrong, and say they don't know where to go for advice and support (64%).

This year, we worked with hundreds of employers, supporting them to be more autism-friendly so that they can benefit from the talents of autistic people. We provided 27 sessions of our Understanding autism for managers training course, 20 sessions of Understanding autism for colleagues, 359.75 hours of workplace support and consultancy and conducted 56 workplace assessments for specific teams and individuals.

One employer we worked with was Auto Trader. The company initially wanted some autism awareness training and then they quickly decided they wanted to do much more for their autistic employees. We have worked with them to review and update their recruitment process and materials to make them more autism-friendly - and to transform the support they give their current autistic employees.

“At Auto Trader we strive to create a working environment that is accessible and inclusive for a diverse workforce. The work we have done so far, with the support of the National Autistic Society, is just the beginning of our journey and we recognise that we still have a long way to go.

Christos Tsaprounis, Head of People & Culture, Auto Trader UK

Next year, we will:

- open the cybersecurity hub
- work with HelmsBrisco to deliver a hospitality work experience programme to young autistic people from our Enterprise Centre
- launch a network of employers looking for autistic candidates and help them with recruitment.



Rachel's story

“I'm an Office Services Officer at Notting Hill Genesis (NHG). When I first started my job, my high anxiety levels were leading to daily meltdowns. When it got busy, with a lot of demands placed on me, my customer service skills would dip and I would start to stim and lose the ability to multi-task.

NHG contacted the National Autistic Society on my behalf to conduct a needs assessment and engage a support worker to assist me in performing my role.

My support worker helped talk through my anxiety and associated issues; she also talked to my manager. They've also provided training for me, my manager and colleagues.

Now my colleagues know how to deal with me if I am getting anxious and stimming and have the confidence to tell me to follow the procedures set in place. This includes being able to go outside if I need to. This assists me to calm down and remain calm.

I feel I have conquered my anxiety such that my support has now reduced from four hours a week to one hour a month and though I still stim, I almost never have full blown anxiety attacks.

My skills include attention to detail, a professional attitude and determination to finish tasks completely and competently. I have also developed good customer service and commercial awareness skills. I'd like employers to know that, with the right support, autistic employees can excel.”

Developing our organisation for the future

Supporting our autistic staff

Our Autistic Colleagues Network offers support for our autistic staff. It is open to any staff member who identifies as autistic, and acts as both a peer support network and as an agent for change within the charity.

Last year, membership grew to more than 40 people, with members coming from all areas of the charity and country. The network worked on establishing long-term goals and objectives, as well as consolidating its position within the charity.

One of the key pieces of work to come out of the 18-19 year was the staff survey conducted in August 2018 which was presented to the Senior Management Group. The survey explored staff members' responses to questions about reasonable adjustments and provided personal opinions on how autism-friendly various elements of our charity are to employees.

A new logo and brand

In September 2018, we launched our new spectrum logo and brand. We talked to autistic people, their families and the other people we want to support our charity before rebranding and incorporated their feedback in our new look. Following their feedback, we also changed our vision, which describes what our charity exists to achieve, to a society that works for autistic people.

Initial responses in our October 2018 survey were highly positive. Our new logo was seen as primarily 'modern', 'eye catching', 'professional' and 'encompassing spectrum diversity'.

Our new look is already having an impact on our brand awareness amongst the public. We've moved up seven places on *nfp Synergy's Charity Brand Benchmark Index* since quarter three 2018 and 24 places since quarter three 2017. For the first time, we've also got a score against recall of publicity which suggests the new brand is more noticeable.

Researching autistic people's experiences

In autumn 2018, we asked autistic people about the challenges they face and the topics they need more information on. More than 7,000 autistic people and their families responded. Autistic people face many challenges, but 'mental health issues', 'being out and about/socialising' and 'making/keeping friends' were selected the most. For families, 'dealing with challenging behaviour' and 'getting special support in education' are those affecting most.

We have used this research to inform new guidance on our website, and to choose topics for our *Spectrum Live* broadcasts - see page 10. We are now working on developing new programmes of work based on these results.

Raising funds to create a society that works for autistic people

Our work is only possible because of the generous donations from individuals and people fundraising for us. We are immensely grateful to our ambassadors, Patrick and Christine McGuinness, for organising the inaugural Twinkle Ball in April 2018. The evening featured John Bishop, Leigh Francis and Marvin Humes and raised an incredible £200,000 to help autistic people and their families.

The Matt and Co Comedy Show in November 2018 was another successful new event. We would like to thank our ambassador Matt Richardson for organising and hosting the evening and inviting comedy friends including Joe Wilkinson and Russell Howard. The evening raised an amazing £16,620.

A new Independent Safeguarding Committee

We have set up a new Independent Safeguarding Committee to coordinate operational processes and activities across our charity to safeguard and promote the welfare of people we support.

The Safeguarding Committee will improve the effectiveness of our safeguarding processes by ensuring that safeguarding arrangements are in place in accordance with statutory guidance.

A key part of the Committee's role is to continuously review our safeguarding practice and monitor, scrutinise and challenge the effectiveness of our safeguarding systems. Any safeguarding incidents will be reviewed by the Committee to embed learning from each event across the organisation.

The Committee is chaired by an independent person (who is neither an employee nor a Trustee of our charity) who has professional expertise in the safeguarding of adults and children. Also on the Committee are Trustees who have responsibility for the oversight of our adult and children's services, the Director of the Centre for Autism, our charity's Nominated Individual and Safeguarding Lead and a family member of a person we support. We are currently recruiting a person who uses our services.

The Committee will invite other members of staff as appropriate to discuss safeguarding arrangements and reports its findings to the Board of Trustees.

Gender pay gap report

We are committed to promoting equality and diversity among our staff, which is vital to our work as an effective and dynamic charity.

In line with the *Equality Act 2010 (Gender Pay Gap Information) Regulations 2017*, we published the pay rates for women and men on our website. The data shows that we have a very small mean pay gap, particularly compared with others in the sector and beyond and no median pay gap. As of 5 April 2018:

- our **mean** pay gap is 2.79% (compared to 0.29% in the last reporting year) – this means that, on average, the women who work for our charity are paid slightly less per hour than men – 97.2p for every £1.00 that men earn.
- Our **median** pay gap is 0% (compared to -0.6% in the last reporting year) – this means that, taking the middle point between the lowest and highest rates of pay, women are paid the same per hour as men.

These results demonstrate that men and women are paid nearly equally across our charity. We are committed to investigating and correcting the small gap in mean pay.

Our employee of the year

Gary Pittaway, Maintenance Co-ordinator, Wales was named as our employee of 2018.

Gary has been a valued member of our residential team in South West Wales for over 10 years. Keeping a safe environment for the people we support, he is crucial in the day-to-day running of our residential and day services and his colleagues say he brightens up the services with his presence.

Gary works in the houses and sometimes in very difficult situations. He has great relationships with the autistic adults we support – people clearly feel comfortable in his presence and engage with him regularly.

In September 2018, Gary supported an event on site for the individuals. He prepared the site, organised contractors and stayed at the end to clean up. This event was a first for Longford Court and it would not have happened without Gary.

Gary is an exceptional member of staff who can only be described as the heart and soul to enabling a homely, safe and comfortable living and day service environment to the people we support.

Next year, we will:

- carry out a full, benchmarked staff survey
- complete research on public attitudes towards autism
- review governance of our education services.



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 them, we would not be able to provide crucial support, information and advice to many thousands of autistic people and their families.

The Albert Hunt Trust

Mark Anderson

Axcis Education Recruitment

W & R Barnett

The Barrow Cadbury Trust

The Beatrice Laing Trust

Berkshire Community Foundation

The Berni Family Foundation

Brian and Meredith Niles

Cards for Good Causes Ltd

Charles and Alison McGregor

Charlotte Warner and Bruno Paulson

Christine and Patrick McGuinness

The City Bridge Trust

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 £157,078	To deliver our Moving Forward employment support programme for young autistic people in Scotland.
Scottish Government - Health and Social Care Alliance £89,233	The NASplus project is supported by a grant from the Transforming SelfManagement in Scotland Fund provided by the Scottish Government, administered by the Health and Social Care Alliance Scotland (the ALLIANCE).
Care Quality Commission £30,000	Grant funding for the National Autistic Society's role in the 'Tell us about your care' partnership.
NHS Trafford CCG £20,000	Delivery of National Autistic Society Family Seminars Greater Manchester funded by the GM Transforming Care CYP Accelerator programme fund.
Department for Digital, Culture, Media and Sport £20,860	The project will prepare young people for apprenticeships and work with employers in the cybersecurity industry to make them more accessible to autistic candidates.
Department for Education £740,000	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 £47,247	Funding for the VCSE Health and Wellbeing Alliance.
Her Majesty's Prison and Probation Service £74,219	Funding to improve the support and rehabilitation of sex offenders with a learning disability and/or autism spectrum condition in the care of HMPPS.
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.

Clifford Chance LLP

The Cullum Family Trust

Jim Daley and Family

Denise Coates Foundation

The Edith Lilian Harrison 2000 Foundation

The Entertainer

Exchange Chambers

Harper Macleod LLP

Sir Harvey and Lady McGrath

Innovation Wessex CIC

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

KPMG Scotland

Raymond and Blanche Lawson Charitable Trust

Kristina Martin Charitable Trust

The Esme Mitchell Trust

The National Autistic Society's Circle of Friends

National Lottery Community Fund (Improving Lives)

Norton-Freeman Charitable Trust

The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed

Pears Foundation

Pilkington Charities' Fund

Prospero World

Z V M Rangoonwala Foundation UK

Matt Richardson

The Dr Scholl Foundation

John and Marianne Swannell

The Lord's Taverners

Travelers

Trowers and Hamlin

Waitrose and Partners Community Matters

The Inge Wakehurst Trust

The Weinstock Fund

The Wolfson Foundation

Ulster Garden Villages Ltd



Annual review strategic report

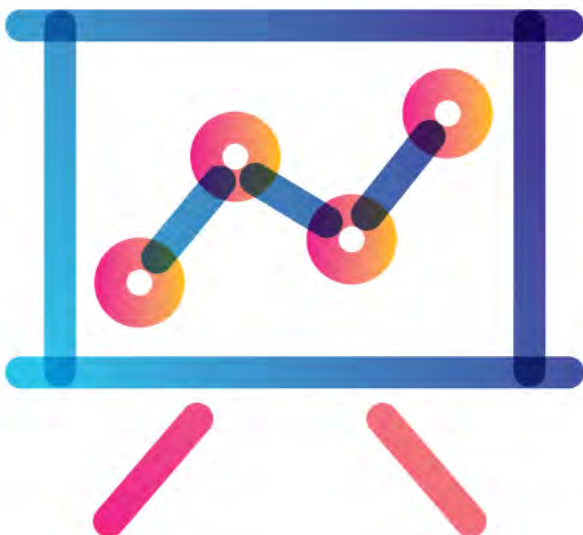
Part 2: Financial review

Overview

The NAS Group in year results show a net incoming surplus of £2.7m from a surplus of £0.5m in 2017-18. The increase is mainly due to capital income received for the construction of a new free school in Lambeth. There was slightly reduced unrestricted income but the charity continues to face challenges, 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 increased to £12.0m from £9.5m last year. The unrestricted free reserves includes long term capital financing to acquire fixed assets. The fixed assets reserves will increase in line with the repayment of the capital loan to reflect the increase in ownership of the assets. The Trustees have chosen to increase the level of funds designated in the year to support the organisation's strategic plans to £5.4m from £4.5m. Our free reserves are £6.6m.

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



Financial highlights

NAS Group

Total income was £99.8m, an increase of £3.7m from last year. Expenditure has also increased by £1.4m to £97.1m. 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 and grew to 85.9% (2017/18: 84.3%) of our total income, mainly due to growth in our NAS Academies Trust free schools.
- Overall, voluntary income increased by £3.4m to £13.9m, though this is entirely accounted for by increases in grants into NAS Academies Trust. Like for like voluntary income excluding NAS Academies Trust increased slightly to £9.7m (2017/18: £9m).
- However, expenditure on raising funds decreased by £0.2m to £2.3m (2017/18: £2.5m) and therefore the net contribution to voluntary income increased to £7.4m (2017/18 £6.5m).
- Income from donations and gifts increased by £0.6m to £6.9m (2017/18: £6.3m), whilst income from grants (excluding NAS Academies Trust) remained at £2.1m (2017/18: £2.1m) and legacy income increased to £0.7m (2017/18: £0.5m).
- Unrestricted voluntary income rose by £1m to £6.8m (2017/18: £5.8m), whilst restricted income fell to £2.9m (2017/18: £3.2m).
- 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 which are also expected in 2018/19.

- Income from other trading activities fell by around £0.1m as a result of a drop in sponsorship income.
- Cash decreased to £15.1m (2017/18: £15.9m) due to our decision to repay the City Road loan early, interest repayment on the loan for the purchase of the Anderson Campus in Chigwell and the challenges we face with funding authorities meeting the increasing costs of delivery, in particular the requirements regarding payments for sleep ins in our contracted services.
- Investment income was slightly higher £0.1m (2017/18: £0.08m) due to slightly better interest rates and higher average cash levels held throughout the year.
- Expenditure on charitable activities increased to £97.1m (2017/18: £95.7m), the National Autistic Society continues to work towards paying all its employees the living wage.
- Staff costs accounted for 72.3% of our overall costs, a slight increase from 72% last year as we continue to work towards a strategy of paying the living wage.
- We purchased fixed assets valued at £3.8m in the year, which includes the ongoing construction of a new free school in Lambeth due to be opened in January 2020.
- Designated funds are higher at £5.4m (2017/18: £4.5m) to enable the continued investment into the development of our schools, adult social care and national beneficiary services, to support the charity to move forward with our digital transformation programme and continue with our investment into donor acquisition.
- The value of our LGPS pension deficit increased in year to £17.4m from £16m.

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 decreased to £61.5m from £62.8m mainly due to closures of some of our services. 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.

- £55.1m (2017/18 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.

Autism UK Ltd

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

- Turnover decreased to £226k from (2017/18 £324k) year due to lower Christmas card sales and a decrease in sponsorship income.
- Costs have also decreased to £92k (2017/18 £101k) as a result of the decrease in printing, mailing and warehousing costs primarily related to the Christmas card sales.

NAS Academies Trust

The NAS Academies Trust operates our two existing free schools and continues to work with the Department of Education in the delivery of a third school to be based in Lambeth. The new school, Vanguard, is under construction and will open 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 £7.6m (2017/18: £4.4m).

- Grant income excluding capital received from the EFA increased slightly from £1.2m to £1.3m as both schools continue to grow in pupil numbers.
- Likewise, contracted income increased £0.4m from £3.3m as the number of pupils grew.

Expenditure also increased from £3.8m to £4.3m in line with the growth in pupil numbers and costs related to the opening of the Vanguard School.

Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use a number of different channels, including mail, email, face to face fundraising, telemarketing, payroll and social media.

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

The charity is a member of the Institute of Fundraising and within this the Compliance Directorate (formerly the PFRA) where we register as face to face users. We subscribe to the Fundraising Regulator including Fundraising Preference Service and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. The National Autistic Society is a professional member of the Institute of Legacy Management.

A complaint was made to the Fundraising Regulator in August of last year about the conduct of an agency working on our behalf, but dismissed as not ready for consideration. We also took all necessary steps to ensure that the supporter's concerns were addressed quickly and appropriately.

No other failures have been reported in respect to industry-recognised fundraising standards in 2018/19. Since its inception in 2017, the charity has received – and acted upon – eight suppression requests from the Fundraising Preference Service, two of which were received in the year to 31 March 2019.

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 71 complaints, of which 17 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 and the Fundraising Regulator code of fundraising practice. All of our standard training for new starters and refresher training includes information on protecting vulnerable people.

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 Auditor 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.

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 £6.6m, the charity is just below its target risk reserve requirement set out in its Reserves policy.

Designations of £5.4m takes 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 rolled out across the charity. Note 18 to the accounts provides more details on these designations.

The general reserves figure of £6.6m 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

In determining the requirement for a target risk reserve level of £7m the Trustees considered the following:

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

The Trustees have also included within the charity's designated reserves a local authority pension scheme reserve of £1m. Note 18 to the accounts details the amount of the fund and Note 24 provides additional information.

Reserves held @ 31 March (excluding pension reserves)	2019 £000	2018 £000
Free reserves	6,629	5,278
General funds - designated	5,420	4,505
Restricted reserves	2,559	2,616
Designated funds - fixed assets	23,951	26,822
NAS Academies Trust reserves	13,688	10,188
Total reserves excluding pension reserve	52,247	49,409
Pension	(17,387)	(15,957)
Total reserves	34,860	33,452

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

Pensions and FRS102

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

We include within our accounts the actuarial valuation of our three Local Government Pension Schemes. This year, our liability has increased by £1.4m in contrast to £17.4m, following a decrease by £0.7 in 2017/18 to £16m. 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.

Pensions and FRS102 continued

The table below shows the impact on our reserves.

Impact on reserves	2019 £m	2018 £m	2017 £m	2016 £m	2015 £m
Restricted reserves excluding NAS Academies Trust	2.6	2.6	4.1	3.8	3.9
Restricted Funds NAS Academies Trust	13.7	10.2	9.4	8.4	7.7
Unrestricted reserves before pension funds deficit	36.0	36.6	35.5	36.5	35.5
FRS102 opening deficit on pension funds	(16.0)	(16.7)	(14.3)	(16.7)	(13.5)
Change in FRS102 pensions deficit in year	(1.4)	0.7	(2.4)	2.4	(3.3)
Reported total reserves as per Balance Sheet	34.9	33.4	32.3	34.4	30.3

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 remains in place during 2018/19.

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 2019 the Society had £8.5m invested in a combination of three month, six month bonds and one-year fixed rate bonds, a further £1.5m 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, first registered as a charity in 1962, Charity No CR269425, was incorporated in 1975 as a company limited by guarantee, and registered in England and Wales, Company No 1205298.

The services that we provide in Scotland, Wales and Northern Ireland are managed from **local offices** that use the working names NAS Scotland, NAS Cymru and NAS Northern Ireland. Our national office addresses are given on our website.

We are a membership organisation, with over 23,100 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 2019 there were 116 branches across the UK.

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

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

Charitable objects and public benefit

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

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

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

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

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

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

The Co-Production Forum

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.

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.

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 objects 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.

The Charity Code of Governance continued

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 Director of Human Resources 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**, celebrated 15 years as our patron in August. She continues to provide invaluable support to our charity, including through the Charities Forum she convenes regularly. We contributed to a workshop on data analytics at the Countess' Digitising Purpose event in July, which was sponsored by the Vodafone Foundation.

Jane Asher has continued to show an unparalleled commitment to our charity, in her 22nd year as our President. She expertly hosted our annual Christmas concert, Stars Shine for Autism, at St Clement Danes church in London. She also gave her time to judge our Christmas card artwork competition and bake a unique Spectrum cake for World Autism Awareness Week.



Key volunteers, staff and advisers

Patron: Her Royal Highness
The Countess of Wessex

President: Jane Asher

Chief Executive: Mark Lever (resigned May 2019)

Vice Presidents:

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

Strategic Management Group

Bethanie Alum, Human Resources (joined June 2019)
Hannah Barnett, Adult Services
Kelly Evans, Finance
Alastair Graham, Fundraising and Commercial
Kirstie Fulthorpe, Education (joined January 2019)
Paul Harper, Governance (resigned October 2018)
Jane Harris, External Affairs and Social Change
Carol Povey, Centre for Autism
Andrew Powles, Human Resources - Interim (joined February 2019, Resigned June 2019)
Wande Showunmi, Human Resources (resigned February 2019)
Nick Slowe, IT

Banker

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

Auditor

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

Solicitors

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

Company Secretary

Paul Harper (resigned October 2018)
Bruce Thompson (appointed October 2018)



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 income 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 3 October 2019, 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 2019 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 2019 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 twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the *Companies Act 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. 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

6 November 2019



Our Accounts

Year ended 31 March 2019

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

Year ended 31 March 2019

	Notes	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
		2019 £'000	2019 £'000	2019 £'000	2019 £'000	2018 £'000
Income and Endowments from						
Incoming from charitable activities						
Striving for Excellence						
Education		27,507	6	3,311	30,824	29,205
Social and independent living support		50,144	-	9	50,153	51,843
Autism Expertise		98	-	-	98	131
Social Change and National Voice		112	-	-	112	90
Partner for Life		149	-	-	149	112
Supporting Professionals		3,784	1	-	3,785	3,638
Donations and legacies	3	6,805	2,889	4,241	13,935	10,483
Other trading activities	4	250	-	-	250	347
Investment income		97	1	14	112	85
Other Income	5	328	-	43	371	211
Total income		89,274	2,897	7,618	99,789	96,144
Expenditure on						
Raising funds		2,292	-	-	2,292	2,512
Expenditure on charitable activities						
Striving for Excellence						
Education		26,670	97	4,295	31,062	28,202
Social and independent living support		52,005	359	-	52,364	53,414
Autism Expertise		2,420	341	-	2,761	2,424
Social Change and National Voice		1,921	666	-	2,587	2,521
Partner for Life		1,258	492	-	1,750	2,268
Supporting Professionals		3,446	839	-	4,285	4,317
Total expenditure	6	90,012	2,794	4,295	97,101	95,658
Net incoming / (expenditure)	7	(738)	103	3,323	2,688	486
Transfers between funds	16-18	160	(160)	-	-	-
Actuarial (losses)/ gains on defined benefit schemes	24	(1,298)	-	18	(1,280)	622
Net movement in funds		(1,876)	(57)	3,341	1,408	1,108
Reconciliation of funds						
Funds brought forward	16-18	21,033	2,616	9,803	33,452	32,343
Fund balances carried forward	16-18	19,157	2,559	13,144	34,860	33,452

The net income for the financial year dealt within the financial statements of the Parent Company was £2.7m (2017-18: net income £0.5m). The notes on pages 53-79 form part of these financial statements.

Consolidated and charity balance sheet

As at 31 March 2019

Company Number 1205298

	Notes	2019 £'000	Group 2018 £'000	Charity 2019 £'000	2018 £'000
Fixed assets					
Tangible assets	8	29,833	30,309	29,833	30,309
Tangible assets - NAS AT	8	10,194	7,615	-	-
Investments in subsidiaries	9	-	-	-	-
		40,027	37,924	29,833	30,309
Current assets					
Stocks		61	77	61	77
Debtors	11	10,119	10,722	8,717	8,754
Cash deposits		10,062	11,619	10,062	11,619
Cash at bank and in hand		1,164	1,135	1,170	1,135
Cash at bank and in hand - NAS AT		3,837	3,152	-	-
		25,243	26,705	20,010	21,585
Creditors: amounts falling due within one year	12	7,459	9,020	5,721	6,473
Net current assets		17,784	17,685	14,289	15,112
Total assets less current liabilities		57,811	55,609	44,122	45,421
Creditors: amounts falling due after more than one year	14-15	5,563	6,200	5,563	6,200
Net assets excluding pension liabilities		52,248	49,409	38,559	39,221
Defined benefit pension scheme liabilities - NAS	24	(16,843)	(15,571)	(16,843)	(15,571)
Defined benefit pension scheme liabilities - NAS AT	24	(544)	(386)	-	-
Net assets including pension liabilities		34,861	33,452	21,716	23,651
Funds					
Restricted funds	16	2,559	2,616	2,559	2,616
NAS Academies Trust	17				
Restricted Fixed Assets Funds		10,141	7,616	-	-
Restricted Funds		3,547	2,573	-	-
Pension reserve - NAS AT		(544)	(386)	-	-
		13,144	9,803	-	-
Unrestricted funds:	18				
Designated funds - fixed assets		23,952	26,822	23,952	26,822
Designated funds - other		5,420	4,505	5,420	4,505
General fund		6,629	5,278	6,629	5,278
Revaluation reserve		-	-	-	-
Unrestricted funds excluding pension liabilities		36,001	36,605	36,001	36,605
Pension reserve	18	(16,843)	(15,571)	(16,843)	(15,571)
Unrestricted funds including pension liabilities		19,158	21,033	19,158	21,034
Total funds	19	34,861	33,452	21,717	23,650

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

Approved by the Trustees and authorised for issue on 3 October 2019 and signed on their behalf by Dr Carol Homden CBE, Chair of Trustees.

Consolidated cashflow statement

Year ended 31 March 2019

	Notes	2019 £'000	2018 £'000
Net cash (used in) / provided by operating activities	1	3,710	(80)
Net cash provided by / (used in) investing activities	2	(3,661)	(6,916)
Net cash (used) in financing activities	3	(893)	5,697
Decrease in cash in the year		(843)	(1,299)
Net cash resources at 1 April		15,906	17,205
Net cash resources at 31 March		15,063	15,906
Decrease in cash in the year		(843)	(1,299)
1. Reconciliation of net incoming resources to net cash inflow from operating activities		2019 £'000	2018 £'000
Net income for the reporting period		2,688	487
Interest from investments		(112)	(86)
Depreciation charges		1,649	1,681
Loss/(Profit) on sale of fixed assets		22	6
Decrease in stock		16	5
(Increase)/Decrease in debtors (excl interest receivable)		598	(330)
(Decrease)/Increase in creditors		(1,561)	(2,063)
Pension service cost / (credit)		409	220
Net cash provided by / (used in) operating activities		3,710	(80)
2. Cash flows from investing activities		2019 £'000	2018 £'000
Opening debtor balance		(18)	(33)
Interest income on cash deposits		112	86
Closing debtor		23	18
Net cash provided by investing activities		117	71
Purchases of property, plant and equipment		(3,778)	(6,988)
Proceeds from sale of fixed assets		-	-
Net cash (used in) acquiring assets		(3,778)	(6,988)
Net cash (used in) investing activities		(3,661)	(6,917)
3. Cash flows from financing activities		2019 £'000	2018 £'000
New loans		-	6,000
Repayment of interest free loan		(6)	(6)
Repayment of City Road purchase loan		(887)	(298)
Net cash (used in) / provided from financing activities		(893)	5,697
4. Analysis of cash and cash equivalents		2019 £'000	2018 £'000
Cash in hand		6,534	6,886
Notice deposit (less than 3 months)		8,529	9,020
Total cash and cash equivalents		15,063	15,906

Notes forming part of the financial statements

1 Company information

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

2 Accounting policies

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

They have been prepared on a going concern basis as set out in the 'Reserves policy' section of the Annual Report on page 35. The particular accounting policies adopted by the Trustees apply to the National Autistic Society and all its subsidiaries unless stated otherwise and these policies are described below.

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

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

Basis of consolidation

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

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

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.

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.

Donations and legacies continued

- **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 charge to the asset.

Contract income

Income from the provision of services under contract is recognised in the SOFA to the extent that the services have been provided. Where such income is invoiced or received in advance it is included in creditors as fees invoiced in advance and deferred income.

Resources expended

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

All resources expended are inclusive of irrecoverable VAT.

Costs of raising funds

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

Charitable activities

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

Grants payable

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

Governance

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

Fund accounting

The charity maintains various types of funds as follows:

- **Restricted funds**

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

- **Unrestricted funds**

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

- **Designated funds**

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

Transfers between funds

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

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

Tangible fixed assets

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 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 judgments 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.

Critical accounting judgments and key sources of estimation uncertainty continued

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 & 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
	2019	2019	2019	2019	2018
	£'000	£'000	£'000	£'000	£'000
Donations and gifts	5,668	1,055	156	6,878	6,350
Legacies	693	-	-	693	540
Grants - Revenue	444	1,669	1,317	3,430	3,340
Grants - Capital	-	165	2,769	2,933	253
Total	6,805	2,889	4,241	13,935	10,483

During 2018-19, funds received from the EFA including capital was £4,006m (2017-18: £1,419m). 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 2018-19, 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
	2019	2019	2019	2019	2018
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Sponsorships	47	-	-	47	195
Christmas cards	179	-	-	179	130
Other	24	-	-	24	22
Total	250	-	-	250	347
Resources expended					
Christmas cards	80	-	-	80	87
Total	80	-	-	80	87

5 Other income

	Unrestricted Funds	Restricted Funds	NAS AT Restricted Funds	Total Funds	Total Funds
	2019	2019	2019	2019	2018
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Surplus on sale of assets	0	-	3	3	-
Other	328	-	40	368	211
Total	328	-	43	371	211

6 Analysis of expenditure

	Direct Costs 2019 £'000	Support Costs 2019 £'000	Total Costs 2019 £'000	Total Costs 2018 £'000
Cost of raising funds	2,077	215	2,292	2,512
Charitable expenditure				
Striving for Excellence:				
Education	28,614	2,447	31,062	28,202
Social and independent living support	47,205	5,160	52,365	53,414
Autism Expertise	2,608	153	2,761	2,425
Social Change and National Voice	2,406	180	2,586	2,520
Partner for Life	1,626	123	1,749	2,267
Supporting Professionals	3,944	341	4,285	4,319
Total expenditure	88,481	8,619	97,101	95,659

	Costs of raising funds £'000	Education £'000	Social and independent living support £'000	Autism Expertise £'000	Social Change and National Voice £'000	Partner for Life £'000	Supporting Professionals £'000	Total £'000
Support costs are made up of:								
Human resources	18	251	502	13	15	10	28	837
Information technology	85	1,122	2,224	60	71	48	134	3,743
Finance and business services	65	498	1,304	46	54	37	103	2,108
Chief executive, governance and quality assurance	28	334	659	20	23	16	44	1,124
Marketing and customer relations management	20	242	470	15	17	11	31	807
Total	215	2,447	5,160	153	180	123	341	8,619

Governance cost included in support costs was £235k (2018: £208k)

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 Restricted Funds	Total Funds	Total Funds
	2019	2019	2019	2019	2018
	£'000	£'000	£'000	£'000	£'000
Company Secretary	105	-	-	105	85
Internal audit	40	-	-	40	24
Meeting expenses	6	-	-	6	9
External audit	48	-	15	63	78
Trustees' expenses	12	-	9	21	14
Total	211	-	24	235	209

7 Net incoming/(outgoing) resources

	Group		Charity	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Net incoming/(outgoing) resources for the year are stated after charging:				
Auditor's remuneration:				
Statutory audits				
- current year	55	55	44	44
- prior year	9	22	1	8
Other services:				
Taxation and Advisory	12	33	9	31
Depreciation:				
Tangible fixed assets	1,649	1,681	1,465	1,427
Profit/loss on disposal of fixed assets:				
Profit/ Loss on disposal	(22)	(6)	(23)	-
Operating lease rentals:				
Rent payable on properties	2,616	2,538	2,616	2,538
Hire of equipment	127	137	127	137
Hire of vehicles	739	794	723	781

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

	Freehold properties	Short leasehold properties	Major refurbishment	Motor vehicles	Fixtures and office equipment	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost							
As at 1 April 2018	36,476	9,889	2,544	191	5,923	1,306	56,330
Additions	246	19	331	-	334	2,849	3,778
Disposals	-	(241)	(3)	(86)	(2,640)	-	(2,970)
Transfers for year	587	-	76	-	29	(692)	-
As at 31 March 2019	37,308	9,667	2,948	105	3,646	3,463	57,138
Accumulated depreciation							
As at 1 April 2017	7,310	3,808	1,666	188	5,433	-	18,405
Charge for year	618	309	400	4	318	-	1,649
Released on disposals	18	(232)	(18)	(86)	(2,626)	-	(2,944)
As at 31 March 2019	7,946	3,885	2,048	105	3,125	-	17,110
Net book value							
As at 1 April 2018	29,166	6,081	879	4	490	1,306	37,924
As at 31 March 2019	29,362	5,781	900	(1)	521	3,463	40,027
Included in above							
NBV of NAS AT assets							
As at 1 April 2018	3,671	3,219	101	-	15	609	7,615
Additions in the year	-	-	5	-	-	2,760	2,766
Transfers for year	-	-	-	-	-	-	-
Depreciation charged in the year	(67)	(68)	(36)	-	(13)	-	(185)
Disposals	-	-	(2)	-	-	-	(2)
As at 31 March 2019	3,604	3,151	68	-	2	3,369	10,194

Freehold properties include land at cost of £6,052,458 (2018: £6,052,458).

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

	2019 £	2018 £
NAS Services Ltd		
The Society owns all of the share capital of NAS Services Ltd, a company registered in England and Wales (No 2757062), engaged in the provision of services.		
2 Ordinary £1 Shares	2	2
Autism UK Ltd		
The Society owns all of the share capital of Autism UK Ltd, a company registered in England and Wales (No 3133559), engaged in fundraising including Christmas card sales and promotional work.		
2 Ordinary £1 Shares	2	2
Other subsidiaries		
The Society has the following dormant subsidiaries all registered in England and Wales.		
Autistic Cards Ltd	100	100
Autism North West Ltd	2	2
Ideas on Autism Ltd	2	2
NAS Network Ltd	2	2
Autism Scotland Ltd	1	1
Autism Wales Ltd	1	1
Action for Autism Ltd	1	1
	113	113

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

10 Results of trading companies and parent charity

	The National Autistic Society	The National Autistic Society	NAS Academies Trust	NAS Academies Trust	NAS Services Ltd	NAS Services Ltd	Autism UK Ltd	Autism UK Ltd
	2019	2018	2019	2018	2019	2018	2019	2018
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Turnover	30,485	28,585	7,619	4,397	61,461	62,840	226	324
Gift aid income from subsidiaries	6,508	6,388	-	-	-	-	-	-
Operating charges	(37,626)	(35,064)	(4,295)	(3,818)	(55,087)	(56,675)	(85)	(91)
(Loss)/Surplus	(633)	(92)	3,324	579	6,374	6,165	141	233
Administration and other costs	-	-	-	-	-	-	(8)	(11)

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
	2019	2018	2019	2018	2019	2018	2019	2018
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Surplus/(Deficit) before actuarial (Losses)/Gains	(633)	(92)	3,324	579	6,374	6,165	133	222
Actuarial (losses) on defined benefit pension schemes	(1,298)	551	18	71	-	-	-	-
Amount covenanted to the charity	-	-	-	-	(6,374)	(6,165)	(133)	(222)
Retained surplus/ (deficit) for the year	(1,931)	460	3,342	650	-	-	-	-

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 2019 was £2, representing the share capital in each company (2018: £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 2019 were £13,144k (2018: £9,803k).

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 NAS, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School, opened January 2015 and the third, The Vanguard School, will open in 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.

	2019	2018
NAS Services Ltd	6,374	5,436
Autism UK Ltd	133	246

The charity exercises control over the assets of the NAS Academies Trust and provides support through services to enable the Trust to carry out its charitable purpose. During the year the Trust purchased £144k (2017: £129k) in finance, payroll and HR support, IT Support, project management and marketing services from the charity.

11 Debtors

	Group		Charity	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Trade debtors	7,508	7,886	2,324	5,492
Other debtors	517	149	517	149
Amounts due from group undertakings	-	-	4,590	1,612
Prepayments and accrued income	2,094	2,687	1,286	1,501
Total	10,119	10,722	8,717	8,754

12 Creditors: amounts falling due within one year

	Group		Charity	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Loans repayable	425	680	425	680
Trade creditors	2,091	3,183	767	1,710
Taxation and social security	210	531	326	512
Accruals and provisions	3,844	3,261	3,734	3,160
Fees invoiced in advance and deferred income	889	1,365	470	411
Total	7,459	9,020	5,721	6,473

13 Deferred income

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

	Group	Charity
	2019	2019
	£'000	£'000
Balance as at 1 April 2018	104	82
Amounts released in year	(752)	(742)
Amounts deferred in year	696	696
Balance as at 31 March 2019	49	37

13a TPS Provision

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

	Group	Charity
	2019	2019
	£'000	£'000
Balance as at 1 April 2018	204	204
Amounts released in year	(204)	(204)
Amounts deferred in year	-	-
Balance as at 31 March 2019	-	-

14 Creditors: amounts falling due after more than one year

	Group		Charity	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Interest free mortgage (Note a)	200	200	200	200
Trafigura Loan (Note b)	-	-	-	-
Anderson School Loan (Note c)	5,363	6,000	5,363	6,000
Total	5,563	6,200	5,563	6,200

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

Note b: An interest free loan received from Trafigura in relation to the funding of Network Autism to be repaid over three years from 2016. This loan is now fully repaid.

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

15 Loans

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

	Group		Charity	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Trafigura interest free loan				
Instalments falling due in less than one year	-	6	-	6
Instalments falling due between two and five years	-	-	-	-
Total	-	6	-	6
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	180	425	212
Instalments falling due between two and five years	1,274	1,041	1,274	1,274
Instalments falling due after five years	4,089	4,779	4,089	4,514
Total	5,788	6,000	5,788	6,000
Loans due after five years and not repayable by instalment:				
Interest free mortgages	200	200	200	200
Total	5,988	6,206	5,988	6,206

16 Movement on restricted funds

	Balance 1 April 2018	Income	Expenditure	Transfers	Balance 31 March 2019
	£'000	£'000	£'000	£'000	£'000
Striving for Excellence:					
Education	571	205	(97)	(58)	622
Social and independent living support	342	423	(359)	(102)	304
Autism Expertise	214	184	(341)	-	57
Social Change and National Voice	830	692	(666)	-	857
Partner for Life	657	512	(492)	-	677
Supporting Professionals	1	881	(839)	-	43
Total	2,615	2,897	(2,794)	(160)	2,559

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2019.

2017-18 Comparatives	Balance 1 April 2017	Income	Expenditure	Transfers	Balance 31 March 2018
	£'000	£'000	£'000	£'000	£'000
Striving for Excellence:					
Education	1,620	285	(88)	(1,246)	571
Social and independent living support	841	278	(456)	(321)	342
Autism Expertise	193	260	(239)	-	214
Social Change and National Voice	836	668	(673)	(1)	830
Partner for Life	477	880	(700)	-	657
Supporting Professionals	104	809	(912)	-	1
Total	4,071	3,180	(3,068)	(1,568)	2,615

Big Lottery Funding

	Balance 1 April 2018	Income	Expenditure	Balance 31 March 2019
	£'000	£'000	£'000	£'000
BHW01 BigLottery-Wales BranchSupport	1	-	-	1
CBC01 Cashback for Communities project	14	157	170	2
BLF02 Big Lottery Fund Person2Person	16	34	36	15
NIR09 NAS Juniors Project NI	5	-	6	(1)
Total	36	191	212	17

Big Lottery Funding 2017-18 Comparatives

	Balance 1 April 2017	Income	Expenditure	Balance 31 March 2018
	£'000	£'000	£'000	£'000
BHW01 BigLottery-Wales Branch Support	25	30	54	1
CBC01 Cashback for Communities project	-	173	158	14
BLF02 Big Lottery Fund Person2Person	-	35	19	16
NIR09 NAS Juniors Project NI	8	3	6	5
Total	33	241	238	36

17 NAS Academies Trust

	Balance 1 April 2018	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2019
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	7,615	2,676	(187)	36	-	10,141
Restricted Revenue Grants	2,573	4,941	(3,932)	(36)	-	3,546
Pension Reserve	(386)	-	(176)	-	18	(544)
Total	9,802	7,618	(4,295)	-	18	13,144

2017-18 Comparatives

restated	Balance 1 April 2017	Income	Expenditure	Transfers	Actuarial losses	Balance 31 March 2018
	£'000	£'000	£'000	£'000	£'000	£'000
Restricted Fixed Assets Funds	7,597	242	(260)	36	-	7,615
Restricted Revenue Grants	1,822	4,154	(3,367)	(36)	-	2,573
Pension Reserve	(266)	-	(191)	-	71	(386)
Total	9,152	4,396	(3,818)	-	71	9,802

18 Movement on unrestricted funds

	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
Total Designated Funds exc Fixed Assets	4,505	-	(2,912)	-	-	-	3,827	5,420
Total unrestricted funds excluding pension reserve	36,605	89,274	(90,038)	-	-	-	160	36,001
Pension reserve	(15,571)	-	26	-	-	(1,298)	-	(16,843)
Total unrestricted funds	21,034	89,274	(90,012)	-	-	(1,298)	160	19,158

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:

Fixed assets	To identify net funds held as fixed assets (net of long-term loans used to finance fixed assets) used in the charity's operations which are not therefore available to fund short-term expenditure.
Property-related growth and developments in Schools and Adult Services	To fund plans for refurbishments to existing facilities in the next 12-18 months and underwrite the initial costs of small property based growth and development projects.
Digital Transformation Programme	To fund the design and implementation of a new digital care management system, back office systems and invest in our digital services.
IT and digital strategy	To support the development and roll out of the IT and digital aspects of the digital transformation programme.
Autism Education Trust	To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.
Donor Acquisition	To fund further investment in the donor acquisition programme to generate future additional unrestricted income.
Restructuring	To underwrite the costs of restructuring programmes across the organisation.
Enterprise Campus	To underwrite the costs of opening the new Anderson School, Lorna Wing Assessment Centre and Enterprise unit at the new National Autistic Society Enterprise Campus.
LGPS reserve	To underwrite the contingent liability relating to a Section 75 debt in the Somerset LGPS.
Pension Reserve	Represents the theoretical deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See Note 24 for further details.

Designated funds no longer required

Restructuring	To underwrite the costs of restructuring programmes across the organisation.
Enterprise Campus	To underwrite the costs of opening the new Anderson School, Lorna Wing Assessment Centre and Enterprise unit at the new National Autistic Society Enterprise Campus.

18 Movement on unrestricted funds continued

2017-18 Comparatives

	Balance 1 April 2017	Income	Expenditure	Capital transfers	Loan	Actuarial losses	Other	Balance transfers 31 March 2018
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General fund	5,541	88,568	(86,305)	(6,684)	6,000	-	(1,843)	5,278
Designated funds:								
Fixed assets	25,997	-	(1,427)	6,684	(6,000)	-	1,568	26,822
Property-related growth and developments in Schools and Adult Services	481	-	(73)	-	-	-	350	758
IT Strategy & Information Security	900	-	(133)	-	-	-	(767)	-
Digital Transformation Programme	-	-	-	-	-	-	1,225	1,225
IT Strategy & Information Security	-	-	-	-	-	-	360	360
Autism Education Trust	244	-	-	-	-	-	349	593
Restructuring	-	-	-	-	-	-	300	300
Donor Acquisition	400	-	(400)	-	-	-	269	269
Digital & brand	121	-	(25)	-	-	-	(96)	-
Enterprise Campus	818	-	(672)	-	-	-	(146)	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total Designated Funds exc Fixed Assets	3,964	-	(1,302)	-	-	-	1,844	4,505
Capital Purchase reserve	-	-	-	-	-	-	-	(0)
Total unrestricted funds excluding pension reserve	35,502	88,568	(89,035)	-	-	-	-	36,605
Pension reserve	(16,384)	-	262	-	-	551	-	(15,571)
Total unrestricted funds	19,118	88,568	(88,773)	-	-	551	-	21,034

19 Analysis of assets and liabilities between funds

	Unrestricted funds 2019 £'000	Restricted funds 2019 £'000	NAS AT Restricted funds 2019 £'000	Total funds 2019 £'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)
Net assets including pension liabilities	19,158	2,559	13,144	34,861

19 Analysis of assets and liabilities between funds continued

2017-18 Comparatives	Unrestricted funds	Restricted funds	NAS AT Restricted funds	Total funds
	2018	2018	2018	2018
	£'000	£'000	£'000	£'000
Fixed assets	30,234	76	7,615	37,924
Net current assets	12,571	2,539	2,574	17,684
Creditors: amounts falling due after more than one year	(6,200)	-	-	(6,200)
Defined benefit pension scheme liabilities	(15,571)	-	(386)	(15,957)
Net assets including pension liabilities	21,034	2,615	9,802	33,452

20 Operating lease commitments

Lease Note

Minimum lease payments in respect of operating leases were:

	Property		Other leases	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Not later than one year	2,311	2,180	776	663
Later than one year and not later than five years	8,144	2,179	1,180	961
Later than five years	7,320	15,334	-	1
	17,775	19,693	1,956	1,625

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 2018-19 payments on operating leases was £3,482K (2018: £3,469K).

21 Capital commitments

Committed building projects are:	2019	2018
	£'000	£'000
Ongoing projects		
NAS AT		
Vanguard School	5,675	37
Total committed	5,675	37

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:

	2019 FTE	2018 FTE (restated)
Footing the Bill	25	29
Striving for Excellence:		
Education	857	856
Social and independent living support	1,695	1,924
Autism Expertise	39	44
Social Change and National Voice	35	33
Partner for Life	47	58
Supporting Professionals	61	63
Behind the scenes	140	149
Total	2,899	3,157

The average number of employed staff in the year was 2,964 (2018: 3,300).

Staff costs comprise:	2019 £'000	Restated 2018 £'000
Gross wages and salaries	56,568	56,705
Agency staff	7,118	6,384
Social security costs	4,072	4,213
Pension costs	2,469	1,773
Total	70,227	69,075

During the year, £115k was paid out in redundancy and £168k 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	2019 Number	2018 Number
£60,001 - £70,000	6	13
£70,001 - £80,000	6	8
£80,001 - £90,000	10	3
£90,001 - £100,000	2	3
£100,001 - £110,000	-	1
£140,001 - £150,000	1	1
Total	25	29

23 Information regarding employees and Trustees continued

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

	2019 Number	2018 Number
Defined contribution schemes:		
The National Autistic Society Stakeholder Scheme	13	15
Third Party Scheme (Private)	1	-
Defined benefit schemes:		
Brent Pension Scheme	1	1
Teachers' Pension Scheme	10	9
Scottish Teachers' Pension Scheme	1	2
Total	26	27
	£'000	£'000
National Autistic Society contribution was:		
Defined contribution schemes	68	63
Defined benefit schemes	165	166
Total	233	229

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 £737K (2018: £907k).

No Trustee or person related or connected by business to them, has received any remuneration from the charity during the year (2018: none).

15 trustees and national forum members were reimbursed expenses during the year totalling £8,987. This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings.

The charity purchased insurance costing £30k (2017-18: £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

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 87 active members (2017-18: 69 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 £597,796 (2017-18: £899,549).

Scottish Teachers' Superannuation Scheme

Teaching staff employed by the National Autistic Society in Scotland are eligible for membership of the Scheme, which is a national, statutory contributory, unfunded defined benefit scheme administered by the Scottish Public Pensions Agency. Pension costs are assessed in accordance with the advice of the Government Actuary. The National Autistic Society has seven active members (2017-18: seven active members). Employer's contributions in the year totalled £60,744 (2017-18: £56,962).

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 2019 are estimated to be £916,000.

Assumptions

Brent Scheme. The latest actuarial valuation of the National Autistic Society's liabilities took place as at 31 March 2019. 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	2019 %pa	2018 %pa	2017 %pa
Rate of general increase in salaries	2.8	2.7	2.7
Rate of increase to pensions in payment	2.5	2.4	2.4
Discount rate	2.4	2.7	2.6

Principal demographic assumptions:

Brent Scheme	31 March 2019	31 March 2018	31 March 2017	31 March 2019	31 March 2018	31 March 2017
	Males	Males	Males	Females	Females	Females
	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts	Standards, SAPS, Normal Health Light Amounts
Rating to above base table * (years)	0	0	0	0	0	0

24 Pension commitments continued

Principal demographic assumptions continued:

Brent Scheme continued	31 March 2019	31 March 2018	31 March 2017	31 March 2019	31 March 2018	31 March 2017
	Males	Males	Males	Females	Females	Females
Scaling to above base table rates**	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate	CMI_2010 LT rate
Minimum underpin to improvement factors (pa)	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Future lifetime from age 65 (currently aged 65)	22.3	22.3	22.0	24.5	24.5	24.3
Future lifetime from age 65 (currently aged 45)	24.1	24.1	24.4	26.4	26.4	26.8

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

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

Reconciliation funded status to balance sheet

Brent Scheme	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Value as at:			
Notional value of assets	15,977	14,767	14,140
Present value of liabilities	31,234	28,665	28,664
Net pension (liabilities)	(15,257)	(13,898)	(14,524)

Analysis of income and expenditure	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Period ending			
Current service cost	429	491	349
Past service cost	-	-	-
Interest cost	769	742	872
Expected return on assets	(400)	(372)	(438)
Losses on curtailments and settlements	-	-	-
Settlement cost	-	-	783
Expense recognised on SOFA	798	861	1,566

Changes to the present value of liabilities during the accounting period

	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Opening present value of liabilities	28,665	28,664	25,098
Current service cost	429	491	349
Interest cost	769	742	872
Contribution by participants	76	83	81
Actuarial losses/(gains) on liabilities	2,140	(508)	3,050
Losses on curtailments	-	-	-
Estimated benefits paid out	(845)	(807)	(786)
Past service cost	-	-	-
Net increase in liabilities from disposals and acquisitions	-	-	-
Settlements	-	-	-
Closing present value of liabilities	31,234	28,665	28,664

24 Pension commitments continued

Changes to the fair value of assets during the accounting period

	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Opening fair value of assets	14,767	14,140	12,453
Expected return on assets	400	372	438
Actuarial (losses)/gains on assets	663	(118)	1,131
Contribution by employers	916	1,097	823
Contribution by participants	76	83	81
Net benefits paid out	(845)	(807)	(786)
Closing fair value of assets	15,977	14,767	14,140
Actual return on assets			
Expected return on assets	400	372	438
Actuarial (losses)/gains on assets	663	(118)	1,131
Actual return on assets	1,063	254	1,569
Analysis of amounts recognised in STRGL*			
Total actuarial gains / (losses)	(1,477)	390	(1,919)
Total losses in STRGL	(1,477)	390	(1,919)

* STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000
Fair value of assets	15,977	14,767	14,140	12,453	12,301
Present value of liabilities	31,234	28,665	28,664	25,098	27,174
Deficit	(15,257)	(13,898)	(14,524)	(12,645)	(14,873)

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

History of asset values, present value of liabilities and deficit

	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000
Experience gains/(losses) on assets	663	(118)	1,131	(638)	598
Experience gains/(losses) on liabilities	2,140	(508)	960	331	194

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 £169,733 (2017-18: £138,932). 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 2017 are estimated to be £144,000.

24 Pension commitments continued

Principal financial assumptions	31 March 2019 %pa	31 March 2018 %pa	31 March 2017 %pa
Rate of general increase in salaries	3.85	3.75	4.2
Rate of increase to pensions in payment	2.35	2.25	2.7
Discount rate	2.45	2.6	2.8

* The assumptions are set with reference to market conditions at 31 March 2019. Our estimate of the Employer's liabilities is 32 years.

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

Principal demographic assumptions:

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

Future lifetime from age 65 (currently aged 65)

	31 March 2019 Males	31 March 2019 Females	31 March 2018 Males	31 March 2018 Females
Retiring today	22.0	24.0	23.1	25.2
Retiring in 20 years	23.7	25.8	25.3	27.5

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

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

Reconciliation funded status to balance sheet	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Value as at:			
Notional value of assets	743	475	217
Present value of liabilities	1287	861	483
Net pension (liabilities)	(544)	(386)	(266)

Analysis of income and expenditure

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

24 Pension commitments continued

Changes to the present value of liabilities during the accounting period

Period ending	31 March 2019	31 March 2018	31 March 2017
Opening present value of liabilities	861	483	339
Current service cost	329	330	131
Interest cost	23	15	14
Change in financial assumptions	98	(70)	161
Change in demographic assumptions	(80)	-	(3)
Estimated benefits paid net of transfers in	5	56	-
Experience loss/(gain) on defined benefit obligation	-	-	(193)
Contributions by scheme payments	51	47	34
Closing present value of liabilities	1287	861	483

Changes to the fair value of assets during the accounting period

Opening fair value of assets	475	217	184
Interest on assets	15	10	10
Return on assets less interest	36	1	28
Other actuarial gains/(losses)	-	-	(145)
Contribution by employers	161	144	106
Contribution by participants	51	47	34
Estimated benefits paid plus unfunded net of transfers	5	56	-
Closing fair value of assets	743	475	217

Actual return on assets

Interest on assets	15	10	10
Return on assets less interest	36	1	28
Actual return on assets	51	11	38

Analysis of amounts recognised in STRGL*

Total actuarial gains / (losses)	(18)	(71)	82
Total losses in STRGL	(18)	(71)	82

*STRGL (statement of total recognised gains and losses)

History of asset values, present value of liabilities and deficit

	31 March 2019	31 March 2018	31 March 2017
	£'000	£'000	£'000
Value as at:			
Fair value of assets	743	475	217
Present value of liabilities	1287	861	483
Deficit	(544)	(386)	(266)

History of experience gains and losses

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

24 Pension commitments continued

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

Sensitivity analysis	£'000	£'000	£'000
Adjustment to discount rate	0.10%	0.00%	-0.10%
Present value of total obligation	1,247	1,287	1,328
Projected service cost	324	334	345
Adjustment to long term salary increase	0.10%	0.00%	-0.10%
Present value of total obligation	1,287	1,287	1,287
Projected service cost	334	334	334
Adjustment to pension increases and deferred revaluation	0.10%	0.00%	-0.10%
Present value of total obligation	1,328	1,287	1,247
Projected service cost	345	334	324
Adjustment to mortality age rating assumption	+1 year	none	-1 year
Present value of total obligation	1,331	1,287	1,244
Projected service cost	345	334	323

Somerset Scheme

Contributions: The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2019 are estimated to be £65,000.

Principal financial assumptions	31 March 2019 %pa	31 March 2018 %pa	31 March 2017 %pa	31 March 2016 %pa	31 March 2015 %pa
Rate of general increase in salaries	3.95	3.85	4.1	4.1	4.2
Rate of increase to pensions in payment	2.45	2.35	2.6	2.3	2.4
Discount rate	2.35	2.55	2.6	3.6	3.3

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

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

Principal demographic assumptions:

We have adopted a set of demographic assumptions that are consistent with those used for the funding valuation as at 31 March 2013. The post retirement mortality tables adopted are the S1PA tables with a multiplier of 90%. These Base tables are then projected using the CMI 2012 Model, allowing for a long term rate of improvement of 1.5% per annum.

Future lifetime from age 65 (currently aged 65)

Somerset Scheme	31 March 2019	31 March 2019	31 March 2018	31 March 2018	31 March 2017	31 March 2017
	Males	Females	Males	Females	Males	Females
Retiring today	22.9	24.0	24.0	25.2	23.9	25
Retiring in 20 years	24.6	25.8	26.2	27.5	26.1	27.4

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

24 Pension commitments continued

Expected return on assets

For accounting years beginning on or after 1 January 2015, the expected return and the interest cost will be replaced with a single net interest cost, which will effectively set the expected return equal to the discount rate. Therefore we are not required to disclose an expected return assumption for the year 31 March 2019.

Reconciliation funded status to balance sheet	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Value as at:			
Notional value of assets	3,553	3,433	3,337
Present value of liabilities	5,141	5,106	5,197
Net pension (liabilities)	(1,588)	(1,673)	(1,860)

Analysis of income and expenditure	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000
Period ending			
Current service cost	64	67	49
Past service cost	-	-	-
Interest cost	129	133	158
Expected return on assets	(179)	(162)	(684)
Losses on curtailments and settlements	-	-	-
Expense recognised on SOFA	14	38	(477)

Changes to the present value of liabilities during the accounting period

Period ending	31 March 2019	31 March 2018	31 March 2017
Opening present value of liabilities	5,106	5,197	4,449
Current service cost	64	67	49
Interest cost	129	133	158
Contribution by participants	10	9	9
Change in financial assumptions	236	(163)	874
Change in demographic assumptions	(272)	-	(78)
Experience loss/(gain) on defined benefit obligation	-	-	(106)
Net benefits paid out	(132)	(137)	(158)
Closing present value of liabilities	5,141	5,106	5,197

Changes to the fair value of assets during the accounting period

	31 March 2019	31 March 2018	31 March 2017
Opening fair value of assets	3,433	3,337	2,795
Expected return on assets	179	162	684
Actuarial (losses)/gains on assets	-	-	(42)
Administration expenses	(2)	(2)	(2)
Contribution by employers	65	64	51
Contribution by participants	10	9	9
Net benefits paid out	(132)	(137)	(158)
Closing fair value of assets	3,553	3,433	3,337

Actual return on assets

Expected return on assets	179	162	684
Actuarial (losses)/gains on assets	-	-	(42)
Actual return on assets	179	162	642

Analysis of amounts recognised in STRGL*

Net assets (defined liability)	128	239	(147)
Total losses in STRGL	128	239	(147)

* STRGL (statement of total recognised gains and losses)

24 Pension commitments continued

History of asset values, present value of liabilities and deficit

	31 March 2019 £'000	31 March 2018 £'000	31 March 2017 £'000	31 March 2016 £'000	31 March 2015 £'000
Fair value of assets	3,553	3,433	3,337	2,795	2,840
Present value of liabilities	5,141	5,106	5,197	4,449	4,696
Deficit	(1,588)	(1,673)	(1,860)	(1,654)	(1,856)

History of experience gains and losses

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

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

Sensitivity analysis	£'000	£'000	£'000
Adjustment to discount rate	0.10%	0.00%	-0.10%
Present value of total obligation	5,062	5,141	5,222
Projected service cost	63	64	65
Adjustment to long term salary increase	0.10%	0.00%	-0.10%
Present value of total obligation	5,147	5,141	5,135
Projected service cost	64	64	64
Adjustment to pension increases and deferred revaluation	0.10%	0.00%	-0.10%
Present value of total obligation	5,215	5,141	5,068
Projected service cost	65	64	63
Adjustment to mortality age rating assumption	+1 year	none	-1 year
Present value of total obligation	5,338	5,141	4,952
Projected service cost	66	64	62

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

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the National Autistic Society's main scheme, comprising autoenrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,487 active members in autoenrolment and 611 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 £1,194k.

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.

TPS Pension Provision

The Trustees released the provision of £204k as all cases have been settled.





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

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

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

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

Find out more at:
www.autism.org.uk



**National
Autistic
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