

National Autistic Society

# Annual report

2022-2023



**Creating  
a society  
that works  
for autistic  
people**

# Thanks to you, this year...

**We supported autistic individuals and their families to live a fulfilled life on their terms:**



We provided personalised support to 852 people in our residential, supported living, outreach and day services across the UK.



Our fantastic volunteers supported 17,446 autistic people and family members at 116 local branches, and we helped set up six new adult peer support groups in Wales.



Every day 9,000 people on average visited our website for autism information and advice, with 32,700 page views.



Our online community had 50,000 forum interactions, helping 3,690 users connect with others.

**“We are Noel’s family, but the people here at the services are Noel’s family as well.”**

Frank and Geraldine, whose son Noel is supported by our services in Ayrshire

**“Thank you so much for the provision of these lifesaving contacts.”**

Online community user

**“At times, I felt completely lost and alone. I didn’t know what I was meant to do, or where to turn. This all changed when I spoke to the National Autistic Society.”**

Mandy, parent of autistic children

# Thanks to you, this year...

**We influenced and collaborated with others  
to improve standards and adjustments:**



Over 5,300 individuals in 500 companies were trained in understanding autism as part of our Autism at Work programme.



Our schools and Cullum Centres supported 434 autistic children and young people, and we continued working with partners to make school a happier experience for all autistic pupils.



We provided live training for more than 7,000 health, social care, education and other professionals, improving the experiences of many thousands of autistic people they support.

**“The support from the National Autistic Society has been great. They’ve done training courses for my managers and colleagues about awareness around autism and the support that’s needed.”**

Max, who got a job at BT through our Autism at Work programme

# Thanks to you, this year...

**We worked to transform society by building understanding, acceptance and respect for all autistic people:**



We launched our Moonshot Vision of a society that works for autistic people, based on the views of autistic people, their families and professionals.



More than 50,000 people campaigned with us for better education, timely diagnosis and mental health support.

Autism Friendly Award  
2023



We relaunched the Autism Friendly Award for businesses and venues to improve autistic people's everyday experiences in shops, cafés, sports arenas and public transport.



Around 10,000 people signed our letter in August 2022 calling on the new Prime Minister to prioritise autistic people.



Our *Now I Know* campaign reached over 2.5 million people and gave a voice to autistic women and non-binary people, who often live for years without a diagnosis.

**"It's important to challenge stereotypes because we know women and non-binary people and people of any gender can be autistic and the spectrum is so vast."**

Lex, who shared their story in the *Now I Know* campaign

**A huge thanks  
to our staff,  
volunteers,  
campaigners,  
fundraisers,  
donors and  
supporters.  
We couldn't  
have done  
any of this  
without you.**





# Contents

Introduction from our Chief Executive	7
Message from our Chair	9
The Moonshot Vision	11
Annual review strategic report part one: Our achievements in 2022-23	14
Streamlined Energy and Carbon Reporting	37
Annual review strategic report part two: Financial review	40
Structure, governance and management	48
Statement of Trustees' responsibilities	54
Independent Auditor's report	56
Our Accounts	60
1 Consolidated statement of financial activities	60
2 Consolidated and charity balance sheet	62
3 Consolidated cashflow statement	64
4 Notes forming part of the financial statements	71

# Introduction from our Chief Executive

**For over 60 years we have led the way in advocating for the rights of autistic people. Our plans for the next few years reflect our ambitions to achieve much more.**



Creating a society that works for autistic people has always been - and remains - at our core. But what exactly do we mean by a society that works for autistic people? The Moonshot Vision we launched this year answers this question. Bringing together the contributions of autistic people, family members and professionals, it defines a vision of a society that is truly autism friendly in all areas of life - from education and the world of work to public services, diagnosis, family support networks and public understanding.

We called it the Moonshot because it's really ambitious - we're talking about huge changes to society. Our new strategy outlines where our focus and commitment lie for the next three years and beyond as we work towards making the Moonshot Vision a reality, setting a course as to how we can positively impact on the lives of the over 700,000 autistic people in the UK.

Implementing our strategy, particularly in the post-pandemic era with an energy and cost-of-living crisis, requires us to ensure that our foundations are as strong as our ambitions. In common with all providers of social care and education, we are currently operating in an incredibly challenging environment. We have seen funding decrease, alongside a significant sector-wide drop in the available workforce and associated issues with recruitment and retention of staff. This is particularly challenging because we predominantly provide services to individuals with complex support needs who require dedicated support from highly trained and skilled staff, and high-value care packages. As this is an area where very few other providers operate, we want to focus our activities here and allow others to take on those of our existing services which fall into their areas of expertise.

The quality of care we deliver and the safeguarding of the people we provide services to is paramount to us. We are acutely aware of the need for continuous improvement and development; therefore we have embarked on a programme of change, investing in new systems and processes to strengthen the delivery of our services. This includes, but is not limited to, implementing new financial and operational planning systems that will help us navigate the difficult external financial environment. We are also actively strengthening our employee experience so that we are an excellent place to work, including for our autistic staff and volunteers.

The next year will see much change for the National Autistic Society as we take the learnings from the Moonshot project across all parts of our organisation - from our services to our schools, to our campaigning, to our provision of advice, support and guidance - to ensure that we are truly working to create a society that works for all autistic people. Thank you for being part of this journey.

A handwritten signature in black ink, appearing to read 'C Stevens', written on a light-colored background.

**Caroline Stevens**

Chief Executive



# Message from our Chair

**This report highlights just some of the actions we've taken this year to start turning the Moonshot Vision into a reality, guided by our 2023-26 strategy.**



In a challenging financial environment, the National Autistic Society has been working harder than ever to increase our reach and make the biggest impact for autistic people. One example of this is the establishment of our new Autism Know How department, which brings together all our commercial trading services, projects and products aimed at supporting professionals and developing best practice. The activities it delivers have the potential to make a difference to the lives of every autistic person across the country. This year, we provided live training for more than 7,000 professionals in health, social care and education - enabling them to make the adjustments that can transform experiences and outcomes for the thousands of autistic children and adults they support today and in future.

Our website continued to be a vital source of information for autistic people, families and professionals, with a daily average of 9,000 visitors. Around 3,690 people were actively involved in our online community, where they bonded over shared interests and identities, reducing the social isolation that too often goes hand in hand with autism. And our local branches across the UK continued to provide a lifeline to autistic individuals and their family members. The success of branches relies on the time, energy and commitment of our wonderful volunteers, many of whom are parents of the young people the branches support. I was particularly pleased to see their efforts recognised and celebrated at our first ever Branches Awards Ceremony in June 2022.

Across the four nations of the UK, we continued to push our politicians to make the changes that autistic people and their families so urgently need to see. All our policy asks are driven by the concerns and priorities of autistic people and their parents and carers. We are grateful to everyone who signed up to our new Autism Insight Panels to help shape our influencing work - not to mention the 50,000+ people who campaigned with us over the year for better education, timely diagnosis and more mental health support. This is exactly the sort of sustained public pressure we need to create to ensure that every autistic person - whatever their gender or background, or wherever in the UK they happen to live - has access to the support they're entitled to.

The award-winning *Now I Know* campaign encouraged so many women and non-binary people to come forward and share their stories of life before diagnosis and the positive impact of finally learning they were autistic. The campaign was a vital step in breaking down the harmful stereotypes about autism that too often see women overlooked and undiagnosed, with potentially devastating effects on their mental health. It is stories like theirs that motivate me to keep on fighting for a society in which all autistic people are understood, accepted and respected.

I would like to say a heartfelt thank you to our amazing staff and volunteers for all your hard work and commitment during yet another challenging year, and to everyone who supported our work by donating, fundraising or campaigning with us. The personal testimonies and quotes in the pages that follow are a testament to the life-changing impact you're helping to make. I hope you'll find them as inspiring as I do.

A handwritten signature in black ink, appearing to read 'Stephen Ladyman', with a horizontal line underneath.

**Dr Stephen Ladyman**

Chair of the Board of Trustees

# The Moonshot Vision

**Throughout 2022 we carried out our Moonshot project, asking autistic people, their families and the professionals who support them to describe what an autism-friendly society would really look like. This culminated in the launch of our groundbreaking Moonshot Vision in February 2023.**



When our founders first sat down to establish the movement that eventually became the National Autistic Society, their motivation was clear: to create a world that works for autistic people. That is still our goal. But in the six decades since, society has changed a lot, as has what we know about autism and what autistic people rightly expect from the world around them. So in 2022, we set out to define what we mean by a society that works for autistic people, across all areas of life.

## **Gathering insights**

Throughout the months of research, we talked to autistic people with a wide variety of needs and from different backgrounds. Interviews and workshops ranged from sensitive discussions about ageing and end-of-life care and decisions, to mind-blowing 'future gazing' exercises


imagining how technological advances might affect autistic people's employment and access to public spaces. We kept in mind that many barriers autistic people face are heavily influenced by racism, sexism and other forms of discrimination as well as unhelpful stereotypes.

We gathered insights in a wide range of ways, including workshops and focus groups, a survey, short video submissions, and interviews with key stakeholders across health and social care, policy bodies, the media and other charities. We made sure that autistic people were able to contribute in ways that suited their needs and preferences. For example, an accessible online platform enabled participants to share their thoughts in their own time, without having to engage in conversations, and we also invited people to share their views in non-verbal ways, through drawing and craft sessions.

## Defining the vision

The autistic people, family members and others we spoke to told us powerful stories about the inequality and unfairness they face. For many, describing a perfect world was really difficult because it seems so far away from their everyday reality. Of course, everyone's individual perfect world would look different, but when we pulled together all the contributions, several common themes emerged. We took these as the starting point for defining our 'Future Realities' - the five key things an autism-friendly society would do.

The Moonshot Vision will be central to everything we do, and our new organisational strategy puts us on a path to achieve it. Everyone who is supported by us, works with us, volunteers or fundraises for us will be part of achieving it too. We know that creating a society that works for autistic people won't be easy. We know it will be hard! But we choose to do it, along with hundreds of thousands of others. And we won't stop until we succeed.



**"[I wish] for society to let go of preconceived notions of what you think autism is. Every person is different. Not every autistic person sees themselves as disabled. Autistic people should be respected... be believed and listened to, not questioned and judged."**

Participant in the Moonshot research



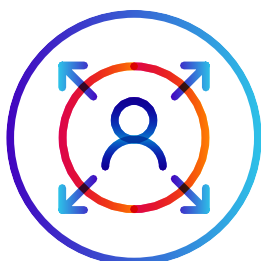
# Future Realities

## A society that works for autistic people and their families:



### Values autistic individuals

It understands and appreciates what autism is and how it is unique for each individual.



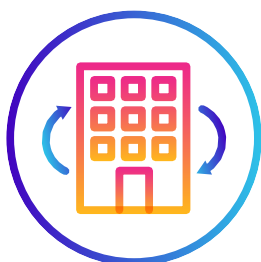
### Maximises autistic power

Autistic people are empowered to control how they live their lives and make distinctive contributions that influence the world.



### Guarantees support

It provides seamless diagnosis, support and care for autistic people from all backgrounds, at all moments of need throughout their lives.



### Adapts public spaces and services

It designs spaces and services that are autistic inclusive, with flexible adjustments that recognise that not all autistic people have the same preferences.



### Is free from discrimination

It rejects stereotypes and stigma, removes the expectation to mask, and doesn't accept being told to fit in as acceptable.



## Strategic report: Part one

# Our achievements in 2022-2023

We believe the role of the National Autistic Society is to:

- 1. Support** all autistic individuals and their families to live a fulfilled life on their terms.
- 2. Influence and collaborate** with others to improve standards and adjustments.
- 3. Transform** society by building understanding, acceptance and respect for all autistic people.

# Support

**We believe the role of the National Autistic Society is to support all autistic individuals and their families to live a fulfilled life on their terms.**

Throughout the year, our adult services, schools, helplines and local branches continued to provide life-changing support for autistic people and their families. Here are just a few of the highlights.

## Transforming lives through our services

We run residential, supported living, outreach and day services for adults across the autism spectrum, providing safe and consistent support to 852 autistic adults in 2022-23 and enabling them to live fulfilling lives. Leisure activities included holidays, trips and activities including meals out, visits to zoos, museums, parks and beaches, train and boat rides, the cinema and bowling, shopping for groceries and new clothes, trips to the pub, and celebrations with families and friends.

In November 2022, we welcomed volunteers from Lloyd's Marketing Association to our West London Centre, where they completed a fantastic makeover of the front of the building. Our Somerset Court transformation project neared completion, with the people we support now happily settled into their new homes.



**“Connor is now living the life we always hoped for.”**

Family member of Connor, an autistic adult who regularly visits one of our centres



## Celebrating our 25 years in Scotland

In August, autistic people, their families and staff at our services in Catrine, Ayrshire celebrated 25 years of the National Autistic Society Scotland with a big summer party. Over 50 people enjoyed the live music, face painting, a barbecue, horse riding and an ice cream van.

They buried time capsules with photos and mementos to give future generations a window into the lives of the people we support in Catrine and our dedicated staff team. Frank and Geraldine, whose son Noel is supported at the services, said:

**“This is the first time we have been able to attend something like this, and it was absolutely lovely! Our son Noel really enjoyed it, he loved the food and especially the ice cream! The staff here are brilliant, we can only speak very highly of them... We are Noel’s family, but the people here at the services are Noel’s family as well.”**

## First ever Branches Awards Ceremony

Our 116 branches across the UK provide information, support and social activities for autistic adults, children and families in their local area. We also have several online branches, offering a social space for autistic people to connect with others over shared interests or identities. For many, the branches are a lifeline.

**“From the moment we joined, our lives have been transformed. My son has become much more confident and has made friends for the first time! Belonging to the branch has taken me out of a slump of staying at home all the time, and made me feel much more positive about both mine and my son’s future.”**

Parent, Newtownards Branch

On 7 June 2022, we held our first ever Branches Awards Ceremony, celebrating the amazing achievements of the volunteers who run our branches and the work they’re doing to transform the lives of autistic people and their families. Ten volunteers and branches were recognised in categories including ‘Branch volunteer of the year’, ‘Autistic branch volunteer of the year’ and ‘Longstanding commitment to National Autistic Society branches’.



# Mandy's story:

*"I've found people I can relate to"*

**“** I've got three children, two of whom are diagnosed autistic: Zara, who is 13, and Ethan, aged 10. Zara was diagnosed as autistic when she was 10 years old, and since then she has struggled with an eating disorder. For three years we've had to juggle school, hospital, home-schooling and hospital education. Ethan was diagnosed this year after being on an assessment waiting list for 16 months. We have been trying to get him extra support in his mainstream school. It has been overwhelming. I really needed to speak to someone who could understand. But there weren't enough support groups in my local area. My children couldn't attend a group together due to their age difference.

“At times, I felt completely lost and alone. I didn't know what I was meant to do, or where to turn. This all changed when I spoke to the National Autistic Society. They understood and gave me all the tools and training to help me set up a peer support group at the Weston-super-Mare Branch. Through the group I've found people I can relate to, the advice I need and a safe space for my family.



**“** I have made such amazing friendships. The group is so important to Zara and Ethan as well, and has become a haven for them both. It is a space for anyone on the autism spectrum to feel comfortable and understood. And the extra support means parents can take a moment to breathe and have a break. Having the chance to speak to other parents might just be the lifeline someone needs - a space to turn to when they need it most.

**”**

## New peer support groups

Thanks to support from the Welsh Government, we successfully established six new adult peer support groups across Wales, working in partnership with local organisations and our branches. We also developed a toolkit to help roll out this model of support across the rest of the UK.

**"I feel happy when I am at the club... I get to meet people, so I'm not always locked in the house. I'm actually getting out there and doing things!"**

Charlotte, member of a new peer support group in Wales

## Tailored support in Northern Ireland

Our purpose-built Autism Centre in Carryduff provided vital services for autistic children and adults from across Northern Ireland. This included a siblings group, social activities, summer schemes for children and young people with complex and high support needs, cookery and skills for life programmes, and a girls' group, attended by approximately 120 children and young people.



Nearly 70 adults participated in our support for life/mentoring/skills programmes, women's group and online social groups; 41 parents of teenagers took part in our Teen Life training programme, and we provided direct support and guidance to nearly 300 families. We also set up a lending library where families or autistic adults can borrow resources.

**"The lending library is so helpful. It allows us to try out items that are expensive to see if they are suitable for our child, without having to spend lots of money and then find the item not being useful, especially in the current cost-of-living crisis."**

Lending library user,  
Northern Ireland

## The Teen Life programme

All teenagers face pressures, but the teenage years can be particularly hard if you are autistic. Our Teen Life programme brings together parents and carers of autistic young people aged 10 to 16 to share information, experiences and ideas, with an emphasis on autistic perspectives. One parent in Northern Ireland describes the difference this made:

**"I have three boys, two of whom are autistic with very different levels of need. I have had a lot of support in their younger years, but as they get older I feel completely lost. Puberty, hormones, sex and relationships were all terrifying hurdles that I did not have a clue how to approach."**

**Thanks to the Teen Life programme, I feel much more informed and supported. I know where to go for information, textbooks, websites/videos, autistic adults' YouTube sites and other support services... This has given me a sense of confidence and a belief that I can get the boys through these difficult years and give them the information they need."**

**"The Social Navigation course was an amazing and insightful experience. Each topic was fun to learn about, and the staff made the experience very engaging for us. The other young people in the sessions also played a part in what made the course all the more enjoyable, I felt a lot of connectivity with everyone and it made for a good atmosphere."**

## **Fostering friendships in Scotland**

Our Social Groups continued to support more than 160 young people and adults, giving them a safe space to connect and form friendships.

**"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."**

Social Group participant, Scotland

The Social Navigation programme helped more than 150 young autistic adults aged 14-24 to learn strategies and gain the confidence to cope in a wide variety of scenarios. Participants meet online every week and get involved in fun activities, with support from trained staff and volunteers. One young person said:

## **Empowering families with our website and helplines**

Our website continued to be one of the most popular autism information sources in the UK. In 2022-23 we saw a daily average of around 9,000 visitors, 14,500 sessions and 32,700 page views. We added crucial new content on mental health, including a guide to help autistic adults request reasonable adjustments to their mental health treatment. Overall, our Advice and Guidance pages received 6,314,412 page views in over three million sessions across the year. Our Directory was visited 575,141 times and had almost 1.4 million page views.

**"Coming across this site [I was pleased at] seeing the more positive, affirming language [it uses]... including discussions with actual autistic people! I know this is a very diverse community, and without that input I think a lot of sites boil autism down to harmful stereotypes."**

Website user

We reopened our Parent-to-Parent helpline, offering vital emotional support to parents of autistic children and young people on a huge range of topics. We evaluated our Autism Inpatient Mental Health Service and found that it had helped to prevent at least 12 detentions to inpatient facilities, as well as shortening the detentions of seven people already in inpatient units.

**“The information given changed everything for us. We would have been back to square one if it had not been for the connections that opened up to us when we started talking to the National Autistic Society again.”**

Family member using Autism Inpatient Mental Health Service



# Influence

## **We believe the role of the National Autistic Society is to influence and collaborate with others to improve standards and adjustments.**

**Our vision of an autism-friendly future is a vision for the whole of society. This means we can't achieve it alone. Through the Moonshot project, autistic people and their families told us that to change society we need to collaborate more, including with local and national government, employers, other groups and charities, and professionals in healthcare and education. Here's how we influenced others this year, encouraging them to embed the good practice that could improve the lives of autistic people across the country for years to come.**

### **Improving outcomes for pupils in our schools**

During the year we worked hard to develop an effective approach to the governance of our four specialist schools. The newly formed Schools Governance Group will provide oversight of the schools' performance and pupil outcomes, and support our school leaders to fulfil our ambition of providing 'hubs of excellence' in autism education.

Our schools connected with a range of mainstream education providers and invited them to hear our pupils speak on their experiences of school and what it means to be autistic. We provided training

sessions for SENCO (special educational needs coordinator) staff and teachers at local schools to share best practice on teaching for autism. This has been extremely popular and will be expanded to other schools next year. We want our young people to live fulfilling, independent lives when they leave our schools, and to this end we worked with external partners to help secure a wider range of opportunities in further education or employment.



**"[This school has] given my child a chance to feel that they belong, they are good enough and they can achieve."**

Parent of pupil at our Robert Ogden School, quoted in Ofsted report, May 2022

## Helping autistic pupils thrive in mainstream education

Our Cullum Centres improve autistic pupils' experiences in mainstream schools by providing a calm setting they can retreat to if they become overwhelmed, where they're supported by specialist staff. There are now six Cullum Centres across three counties, and the project continued to grow this year. A further two local authorities are exploring the development of centres, and by year end building work was about to begin on the first Cullum Centre in a primary school. Over the coming year, we will develop the concept of 'Cullum Zones' - adapting existing environments in mainstream schools that are unable to have a centre on site.

**"I come here when I'm overwhelmed... when I need, you know, to let some things off my chest and that, and I find it helps."**

Year 10 Cullum Centre pupil

**"He's come on leaps and bounds since he's been here. At middle school he was hiding in the cupboard listening into lessons... Here he goes to every lesson. He's doing really well. He's doing all his GCSEs. He's not cut back on subjects. It's just unbelievable how much progress he's made."**

Mother of Year 10 pupil using Cullum Centre

Ongoing evaluation of our innovative Cullum Centres is enabling us to share best practice and informing our policy work on improving mainstream education in England.

## Working with the Autism Education Trust

The Autism Education Trust enhances the educational experience of autistic children in mainstream schools. We're working with the Trust to develop new approaches to delivering specialist education, together with accreditation services that enable schools to embed autism-friendly practices.

In Wales, we partnered with the Autism Education Trust and Monmouthshire County Council to embed best autism practice in schools and early years settings. The professional development project - the first of its kind in Wales - aims to ensure that all autistic children and young people in Monmouthshire experience a positive and inclusive education. Following the pilot, we hope to roll out similar support across Wales.

## Introducing 'Autism Know How'

We want all professionals, organisations and services to have the knowledge and understanding of autism they need to make their practice and environments fully inclusive. This year we brought together all our commercial trading services, projects and products aimed at supporting professionals to form a new department - 'Autism Know How'. The activities delivered through Autism Know How have the potential to make a difference to the lives of every autistic person across the country.

These include our Autism Accreditation scheme, the UK's only autism-specific quality assurance programme. This year, we awarded it to more than 600 organisations and services, improving the experiences of an estimated 42,000 autistic people in schools, colleges, universities, social care settings, prisons, GPs, dentists and hospitals.

**“Achieving advanced status for our college will have a huge impact on the support our learners receive... Being accredited by the National Autistic Society is the highest standard of validation, so we are extremely proud to be affiliated with them.”**

Mark Morton, Autism Accreditation Lead, Portland College

## Creating the conditions for success at work

Recent figures released by the Office for National Statistics suggest that only 29% of autistic people are in any kind of employment. In association with the Bloomfield Trust, our Autism at Work programme aims to change this. In our own research, 50% of autistic people told us that support and understanding or acceptance are the single biggest thing that would help them into employment, while 64% of employers said they don't know where to turn to for advice.



We support employers through every part of the recruitment process and provide ongoing coaching support to successful candidates and their managers for sustainable employment. This year, we trained over 5,300 individuals across 500 companies and secured paid job offers for 29 autistic candidates.

**“This programme has taught me that with the right level of support and understanding from employers and colleagues, it's definitely possible to feel comfortable in a workplace.”**

Autism at Work participant

## Autistic people driving our research

Our Autism Insight Panels continue to ensure that autistic people, their families and professionals who work with autistic people can shape our work. We were delighted that so many people signed up to join the panels and to respond to our regular surveys.

We were part of successful bids for research projects looking at innovative approaches to supporting autistic people in diverse areas such as employment, health and post-diagnosis support. Our involvement helps make sure that autistic people are involved meaningfully in groundbreaking research. This year we helped NHS England gain more insight from autistic people on the value of autism flags on GP records and the potential introduction of annual health checks. The project aims to improve healthcare for autistic people, with a specific focus on ethnic minorities, LGBTQ+ people and those in precarious living situations.

# Transform

**We believe the role of the National Autistic Society is to transform society by building understanding, acceptance and respect for all autistic people.**

**Lack of understanding has a daily impact on autistic people's lives and is one of the main barriers they face to taking part in education, work or leisure activities. That's why we're committed to deepening public knowledge, sharing best practice, overcoming stereotypes and ending stigma around autism. All our campaigns are driven by the voices and lived experiences of autistic people.**

## **Now I Know campaign**

Launched in October 2022, the *Now I Know* campaign featured powerful photography and films of autistic women and non-binary people from across the UK, who shared their experiences of late diagnosis of autism. Six people were photographed in spaces that reflect their personalities and unique interests. The photoshoots were collaborative, with each person using a clicker to also capture photos of themselves, allowing them to take control of their image.

*Now I Know* gained media coverage across national and regional press, reaching around two million people. The highlight was a half-hour interview on BBC Radio Five Live featuring campaign photographer and participant Alex Heron with renowned photographer Rankin, talking about autism, late diagnosis and the impact on people's lives.



At its peak, the campaign attracted up to 2,000 webpage views per day and led to an 8% surge in traffic to our website. It reached 824,554 people on social media, with 43,329 engagements (likes, shares, comments) and 11,433 people coming to our website to find out more.

**"A lot of people have said, 'Since you've had your autism diagnosis, you seem more autistic.' But I feel like, no, I've actually always been this way. I've just really tried to bury it, and it made me so ill. Now, in my mind, I feel like, airier. Not like a weight's been lifted, because obviously I can't change who I am, but I don't want to now."**

Zahra, singer-songwriter featured in the *Now I Know* campaign, who was diagnosed at 34



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# #NowIKnow: Melissa's story

**“Realising I was autistic, I felt, at first, very sad. Because I was diagnosed at 35. So, for 35 years, I'd been pretending to cope in a world that wasn't designed for people like me. It had a really, really negative effect on my health. So, initially, I felt very sad. But the more I learn about myself and about autism, the happier and more liberated and free I feel.**

**“I'm now finally starting to give myself permission to really struggle with the things I'm struggling with and not pretend that I'm coping. But it also gives me permission to show joy when I find something joyous that might not make sense to somebody else. Something as simple as looking at cranes brings me a lot of joy. I can't explain it, but I now acknowledge it.”**

**”**



In her [full interview](#), Melissa explains the difficulties of growing up undiagnosed, the joy of her diagnosis and being visible as a Black autistic woman.

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## Relaunch of our Autism Friendly Award

At the beginning of 2023 we relaunched our Autism Friendly Award, which gives advice on how shops, cafés, airports and other customer-facing businesses can create a more welcoming environment and make a huge difference to the lives of autistic people.

The relaunch saw the creation and introduction of a more accessible online application process. Work so far includes a project with the Department for Transport to increase accessibility and improve autistic people's experiences of using public transport.

We created a transport-specific autism awareness e-module that supported alongside the Autism Friendly framework, which will be made available to transport providers beyond the project in the coming year.

**“I felt the training was very real and brought [to life] the challenges autistic people face. It helped me understand how I can help, and the things I need to factor in when implementing changes on the railway.”**

**Accessibility Improvement Manager**

**"I found the training really comprehensive and insightful. I learnt a lot, it is the best online training module I have done from an engagement perspective; as much as it could it brought issues to life for me. As such, I think it would bring real value to colleagues across the wider industry."**

Director of stakeholder and community engagement

Working with the Kasuma Trust, we also developed Autism Friendly Guidance pages on our website to support businesses and venues considering adapting their environments.

## Campaigning for change

Our dedicated campaigners call for long-term changes so that society works better for autistic people. Following the success of our petition to fix the broken SEND system, which attracted over 40,000 signatures in 2022, we supported autistic young people and their families to respond to the SEND review consultation.



We were pleased to see the Government make changes in many of the areas our campaigners raised concerns about; for example, it did not take forward its plans for mandatory mediation in disputes about support provision.

Around 10,000 people signed our letter to the new Prime Minister in August 2022 asking them to prioritise autistic people in their new role, and more than 3,000 campaigners invited their MP to a debate on autism and ADHD diagnosis. By also working with the MP leading the debate, we were able to highlight the large numbers of people on the waiting list for assessment in England and push the Government to invest more funding in diagnosis.

Our Young Ambassadors group took part in media work, petition hand-ins and training. They also sent a letter to the Minister for Mental Health to call for better treatment of autistic people in mental health settings. Their efforts were rewarded when she set up an inquiry soon afterwards.

**"I think the main challenge that autistic young people currently face is not being understood, being in a society that doesn't understand and a lot of the time, doesn't strive to understand. Often, when you ask for accommodations, people say: 'Well, you wouldn't get this in the real world.' Well, why not? Why can't the real world be better and more accepting of neurodivergent people? Why do we have to pick the short straw? We can always make change. And that's why I wanted to join the Young Ambassadors."**

Maya, Young Ambassador

## Persistent policy work across the four nations

We continued our work on the Draft Mental Health Bill that will change the definition of 'mental disorder' in the *Mental Health Act*, providing both written and oral evidence to a joint committee, whose report incorporated our recommendations. This will help to ensure that the final Mental Health Bill will improve mental health support for autistic people in England and Wales, and stop them being wrongly detained in mental health hospitals.

After contributing to an independent review of autism services, the National Autistic Society was appointed as a member of Welsh Government's ministerial advisory group on neurodivergence. The National Autistic Society also sits on the First Minister's disability rights taskforce. We continued to run the secretariat for the Welsh Parliament's Cross-Party Group on Autism, which has been bringing together Members of the Senedd, autistic people, their families and professionals to discuss services and support in Wales for more than 20 years. Through the Third Sector Additional Needs Alliance, we worked to ensure successful implementation of the additional learning needs (ALN) transformation programme, the new system for supporting children and young people in Wales.

Thanks to persistent campaigning by the National Autistic Society and our partners, the Scottish Government committed to a Learning Disability, Autism and Neurodiversity Bill. We will now seek to ensure that the Bill enhances support for autistic people and includes a Commissioner to promote and protect their rights.

**"Our experience has been prolonged, frustrating and confusing. We have been left to navigate the system on our own, learning as we go. A Commissioner could help create a more joined-up system that prioritises individuals' needs and fights for recognition of the autistic community."**

Nicola, Mum to Alex who is autistic

In Northern Ireland we sit on the Department of Health's Autism Advisory panel. During the year we held events with autistic people and their parents and carers to shape our response to the Autism Strategy consultation. We also worked hard to raise awareness on the lack of support for autistic children and adults with complex and high support needs. This included a successful hustings event, *Forgotten Voices*, held in partnership with the Children's Law Centre, as well as contributions to the independent review into children's health and social care services.



## Advocating for autism understanding and acceptance

In our previous annual report, we said we would launch a new public awareness campaign, working closely with the Department of Health and Social Care (DHSC), led by input from autistic people and their families. While we have embedded “always on” understanding and acceptance campaigning in our new organisational strategy, the DHSC was not able to move forward with the action in the Year 1 Implementation Plan of the National Autism Strategy for England. We remain completely committed to influencing the Government to fund this vital campaign.

**“The lack of understanding can be very difficult. When Sriman has a meltdown he doesn’t like me talking to him or touching him - I just have to give him space and watch from a distance, and he’ll eventually calm down. But most people don’t understand this and sometimes you get nasty looks. When we visited Tower Bridge Sriman had a really big meltdown, and only one woman came and asked me, ‘Do you need help, are you ok?’ That was the only thing I needed just then.”**

Rangamani, mum of  
11-year-old Sriman



# Building strong foundations to help deliver our ambitions

## Safeguarding

Safeguarding is our highest priority. During the year, we progressed several actions that arose from our governance review in early 2022 to ensure that the children and adults in our care continue to be supported and kept safe from harm. We strengthened the Independent Safeguarding Board with new independent members and recruited a Trustee who provides a focus on safeguarding at Board level, leading to a greater level of oversight and scrutiny.

We recruited two new Safeguarding Advisors, offering additional support to Education and Children's and Adult Services, respectively. The Advisors also oversee the safeguarding incident management system, identifying themes and trends, and ensuring actions are implemented and changes are made to prevent similar occurrences in future. We continue to carry out Internal Safeguarding Audits to highlight areas of good practice that can be built upon, and to identify and act on areas that require further development. Work is underway to scope the requirements of a digital system to better record, monitor and report on any safeguarding concerns.

Safeguarding training is mandatory for all our staff, volunteers and Trustees. During the year, they completed:

- **1,795 Safeguarding Adults eLearning courses**
- **1,012 Safeguarding Children eLearning courses**

## Strengthening our services for the future

As part of our organisational change programme, we began to transform our service provision to ensure that our service models are viable and sustainable. We saw a positive response to our fee-uplift request from some commissioning local authorities. We improved our recruitment practices to help us attract and keep the great staff who are so vital to delivering high-quality support to autistic adults. For example, we introduced a local market pay scheme in one of our large residential settings in the south-west of England; this allowed us to fill all vacancies and end the practice of recruiting agency staff. We will continue to use this approach in hard-to-recruit areas across our services.

We also kickstarted a major programme bringing together our digital advice, helplines and volunteer-supported services. The programme aims to transform the experience of people accessing advice from us and ensure that they get the help and support they need, when they need it.

## Making our website more accessible

This year, we took further steps to make our website accessible. In addition to the built-in 'calm' or 'vivid' brightness and colour modes, we introduced an accessibility toolbar called Recite Me.

This has a screen reader which reads webpages aloud, a range of reading support tools, customisation options for colours and font type/size, and a translation tool. We improved the way our autism guidance is structured to make it easier to find information.

## Brand and audience engagement strategy

We conducted research with a nationally representative sample of 4,019 people, and 5,530 respondents from our existing supporter base in order to understand the audiences who are most likely to want to engage with us. We also reviewed our brand to align it with our newly developed strategy.

## Upgrading our systems

We developed, implemented and rolled out Assemble, our new, easy-to-use volunteer management and support system which brings together volunteer applications, reference gathering and communications in one place. Now volunteers can spend less time on form filling, and more time helping autistic people and their families.

**“The application process was very straightforward and easy to navigate. Not at all time-consuming, which is something most people fear when completing forms online.”**

**Volunteer applicant**

We also successfully upgraded our Customer Relationship Management (CRM) system to a modern, cloud-based system to help us continue to keep safe the data of the almost one million supporters, members and campaigners who have engaged with us.

## Fundraising

In November, we welcomed our Royal Patron HRH The Duchess of Edinburgh to a special event at Kensington Palace to celebrate our 60th anniversary. The Duchess, who has been our charity's Royal Patron since 2003, was joined by 65 of our supporters at the event, which was opened by our Chief Executive, Caroline Stevens. Guest speakers included our Vice President, Peter Cullum CBE, and Trustee Stewart Rapley.

An incredible total of £220,000 was raised on the night to develop our transformational new advice and support service in line with our strategy. We would like to extend our special thanks to Her Royal Highness, The Duchess of Edinburgh, the Cullum Family Trust and all of the guests for their support and generosity.

## Improving our offer to members

We took a fresh look at our membership offer with a view to improving this for our existing members and attracting new members. This included conducting primary research to understand what our members - autistic people, their families, carers and professionals - value most about membership, and what we could do better. Over the coming year, we will test and implement these ideas.

## Human Resources

In 2022-23 we introduced a new people strategy to improve employee experience. The steps required to implement the new HR Strategy have been laid out in the HR Delivery plan, which includes actions across: recruitment and retention; pay and compensation; remodelling of HR; employee experience; people data, analytics and Human Resources Information System (HRIS); and learning and organisational development.

To date, we have:

- created a new HRIS team to ensure we are investing in our HR technology
- started rolling out a new self-service platform (MyWorkspace) to employees
- made improvements to various processes in the HR systems to reduce errors in the critical area of payroll
- completed several house-keeping exercises to improve historically poor data quality, and provided training and guidance to ensure that data is entered correctly in future.

During the year we also made improvements to how we recruit and retain our people. This included:

- implementing a new exit interview process to capture detailed data on reasons for leaving
- enhancing the Applicant Tracking System (ATS) with new application forms and workflows, and making ATS training accessible to the HR teams
- monthly tracking and reporting of a number of key metrics across the organisation, including labour turnover and absence, to influence and measure our strategies for addressing these.

## Gender pay gap

Our charity's mean gender pay gap fell from 2.8% (for reporting year 2021-22) to 1.7% (for 2022-23). This equates to a difference of £0.22 an hour. Our median pay increased slightly to 0.7%. This means that, taking the middle point between the lowest and highest hourly rates of pay, men are paid £0.07 an hour more than women. Both results demonstrate that men and women are paid nearly equally across the charity, and we are committed to continuing to close the gap.

## Diversity, inclusion and wellbeing

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.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

During the year we ran discussion panels focusing on mental health to raise awareness around the organisation. In October, we welcomed a powerful presentation by the advocate and activist Ije McDougall in support of Black History Month. Future panels will include discussions on women's health, the menopause and LGBTQ+ issues.

We continue to promote the Headspace mindfulness and meditation app to all employees, this year expanding the offering with additional free family licences.

## IT

Investments in technology continue to support improvements in business processes. In 2022 we implemented a new finance system along with new CRM tools to support our commercial teams. The HR team continues to exploit its HR platform, with changes focused on the employee experience. Investments in security tools help to maintain IT security at a time of increasing cyber threats.

## **Next year, to support autistic individuals and their families to live a fulfilled life on their terms, we will:**

- develop an integrated advice and support service that will make use of technology and people to provide a personalised universal service offer for all autistic people underpinned by in-depth support for those who need it
- strengthen our branches network so that peer-to-peer support is available more widely and the network remains financially viable
- develop plans as to how financially viable specialist services can be provided for those with complex needs in the years ahead
- continue to develop our employee experience so that we are the best employer of autistic people
- lead by example by working towards autistic people being represented at all levels of the charity including management and Trustees.

## **Next year, to influence and collaborate with others to improve standards and adjustments, we will:**

- develop a single offer for all professionals working with autistic people called 'Autism Know How' that will share best practice that benefits autistic people's access and experience of services whilst generating funds for the charity
- redesign our diagnosis and assessment services so that we can increase access to diagnosis and provide universal pre- and post-diagnosis support
- continue developing partnerships with local authorities and providers, and expanding work experience and vocational offers for our pupils so they can live happy, independent lives
- foster partnerships with teaching universities to provide specialist placements that will allow us to nurture our own therapy staff, improving recruitment and expertise in our schools
- expand our successful sharing of best practice events and opportunities for local mainstream partner schools and staff to increase our impact on the lives of autistic pupils
- develop an Inclusive Employer Kitemark to support the recruitment and retention of autistic people in paid employment
- with the support of the Cullum Family Trust, continue to implement a network of Cullum Centres across England and pilot Cullum Zones in other schools. We will share best practice and learning from these with Government and across the sector.



## **Next year, to transform society by building understanding, acceptance and respect for all autistic people, we will:**

- develop plans for delivering an 'always on' campaign that promotes autism acceptance and respect
- work with Government to establish a new prevalence study that underpins the planning of that autistic people need over the coming years
- work with other like-minded organisations to run campaigns that reflect and represent the full range of autistic experiences, including people from minority and marginalised backgrounds
- grow our branches and volunteer networks to share experience and coordinate support in local communities
- develop plans to unite autistic people, organisations and families around a shared vision for the future of society
- communicate our blueprint for the future, providing positive and optimistic stories that galvanise and inspire people to act.

## **Next year, to build strong foundations to help deliver our ambitions, we will:**

- review our current safeguarding training materials and develop a safeguarding training strategy
- further develop sustainable financial models to support the long-term delivery of our vision and strategy.
- deliver high-impact fundraising approaches, exceptional supporter care and experience, and compelling storytelling to demonstrate impact
- co-ordinate and harmonise the ways that autistic people, families and others can contribute to, be involved with and relate to our charity.



# A big thank you to...

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

**Advent for Change  
Amazon Smile  
Andrew Bagley  
AKO Foundation  
Apax LLP  
Axcis Education Recruitment  
Axia ASD Ltd  
Beatrice Laing Trust  
Bloomfield Trust  
Candle Trust  
Charlotte Warner and Bruno Paulson  
City Bridge Trust  
Clifford Chance  
Coca-Cola  
Computacenter  
CoreNet  
Cullum Family Trust  
Dr. Scholl Foundation  
Exchange Chambers  
First Sentier Investors  
Haico  
Harper Macleod  
Haverstock**

**Hovia  
HelmsBriscoe HB Cares in conjunction with Meeting Professionals International  
Retail Monster  
IRLA International & AMS outsourcing  
JP Morgan Chase  
Kusuma Trust  
Legal & General  
Lloyd's Market Association  
Marvel FMCG Ltd  
Maureen Boal Charitable Trust  
McClay Foundation  
MFS Investment Management  
National Lottery Community Fund: NI People & Communities Programme  
Nicholas Quinn  
Nolan Family Trust  
Overbury  
Pears Foundation  
P F Charitable Trust  
Prospero World  
Rainbow HR  
Salesforce  
Springer Nature  
The ARN Foundation  
The Barrow Cadbury Trust  
The National Autistic Society's Circle of Friends  
The Entertainer  
The Nurmohamed Family - In loving memory of Rubab Sultanali Nurmohamed  
W & R Barnett  
Willie and Mabel Morris Charitable Trust  
Ulster Garden Villages  
ICE Benevolent Fund  
Chemists' Community Fund**

**Chartered Accountants' Benevolent Fund**  
**Naval Children's Charity**  
**Community Foundation Northern Ireland**  
**The Rayne Foundation**  
**The Department for Communities**  
**NI and the Rank Foundation**  
**Pilkington Charities' Fund**  
**The Zochonis Charitable Trust**  
**The Esme Mitchell Trust**  
**Awards for All Scotland**

**National Lottery Community Fund:**  
**Improving Lives (Scotland)**  
**Paul and Tracey Fraser**  
**The Royal Astronomical Society**  
**The Garfield Weston Foundation**  
**Thea and Peter Boshier**

**We would also like to thank the many organisations and individuals, including our celebrity supporters, for their generous support by way of gifts in kind or direct support to our beneficiaries, and our wonderful Team Autism fundraisers and supporters who have run, walked, swum and completed a number of other amazing challenges:**

Thanks to all those involved in **World Autism Acceptance Week 2022**, who raised **£203,314** taking part in our **Spectrum Night Walks, Super 60 Challenge** and all other fundraising.

Thanks to our **207 London Marathon runners** who helped raise over **£413,000** in the 2022 mass and virtual race.

Thanks to the **407** people that supported our first ever Facebook fundraising challenge; **100 miles in October**, that raised **£54,065.68**.

Thanks to all of the **event participants** and **community supporters** that have fundraised for us, from quiz nights to climbing mountains and everything in between, **we are so grateful for your support.**

Thanks to all of our **volunteers** that have helped make our events happen this year, **we couldn't do it without you.**

Thanks to the **EC4 Music Choir** who have supported us at our **Starshine Carol Concert** for many years, the event wouldn't be possible without them.

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 also received a number of grants from statutory bodies including:

<b>Cashback for Communities 2020-2023</b>	<b>£567,065.68</b>	Funding to deliver our Moving Forward employment programme for young autistic people in Scotland.
<b>Glasgow Communities Fund 2020-2023</b>	<b>£119,203.59</b>	Funding to build capacity of communities in Glasgow to understand and support autistic individuals through the development of a volunteer-led branch and social groups.
<b>Department of Health and Social Care 2021-2024</b>	<b>£275,100</b>	Funding for the VCSE Health and Wellbeing Alliance.
<b>Inspiring Scotland, Workforce Wellbeing Fund for Adult Social Work and Social Care</b>	<b>£9,220</b>	Funding to purchase equipment for Team Days for our Scotland Adult Social Care staff.
<b>Welsh Government, Sustainable Social Services 2022-2025</b>	<b>£174,721</b>	Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.
<b>Welsh Government, Children in Wales</b>	<b>£9,261.35</b>	Funding to increase knowledge of the Additional Learning Needs System in Wales and update advice and guidance resources for families.
<b>NHS England</b>	<b>£170,271</b>	Funding to support our Autism Inpatient Mental Health Service.
<b>Scottish Government, Directorate for Mental Health</b>	<b>£75,800</b>	Funding to provide post diagnostic support for young people in Scotland, focusing on understanding autism, managing emotions and a range of skills.
<b>Department for Transport, Tackling Loneliness with Transport Fund</b>	<b>£267,391</b>	Funding to support public transport providers across the UK to become more autism friendly, through staff training and accreditation.
<b>NHS Trafford CCG</b>	<b>£115,988</b>	Funding on behalf of Greater Manchester Health and Social Care authorities for delivery of the Greater Manchester Autism Consortium service 2022-2023.
<b>NHS Trafford CCG</b>	<b>£45,000</b>	Funding for additional services, including parent seminars and training, for the Greater Manchester Autism Consortium service.
<b>Violence Reduction Unit and Greater Manchester Combined Authority</b>	<b>£57,800</b>	Funding to deliver training sessions to professionals in Manchester about how to support young autistic people at risk of entering the criminal justice system.

# Streamlined Energy and Carbon Reporting

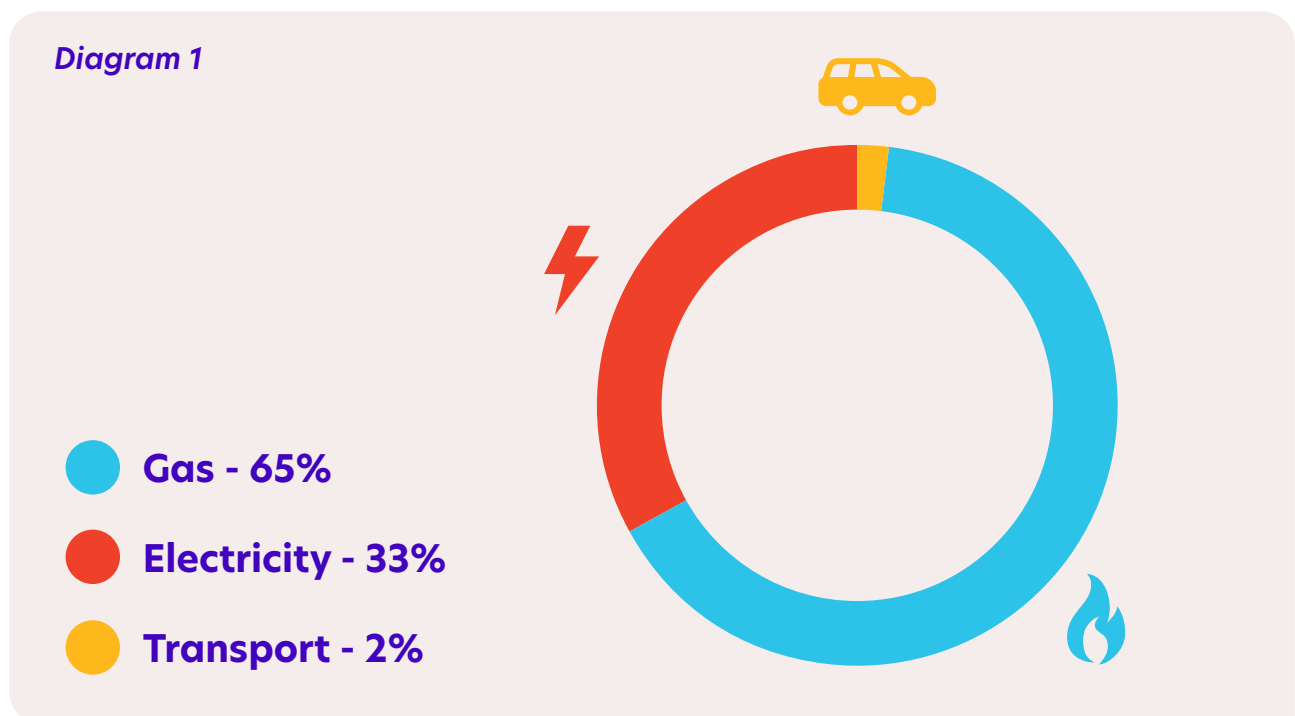
## Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is the legislative reporting requirement in the Directors' report. It mandates that all large companies must report on their operational energy consumption and associated emissions. This is the third year of reporting for National Autistic Society. The high-level breakdown:

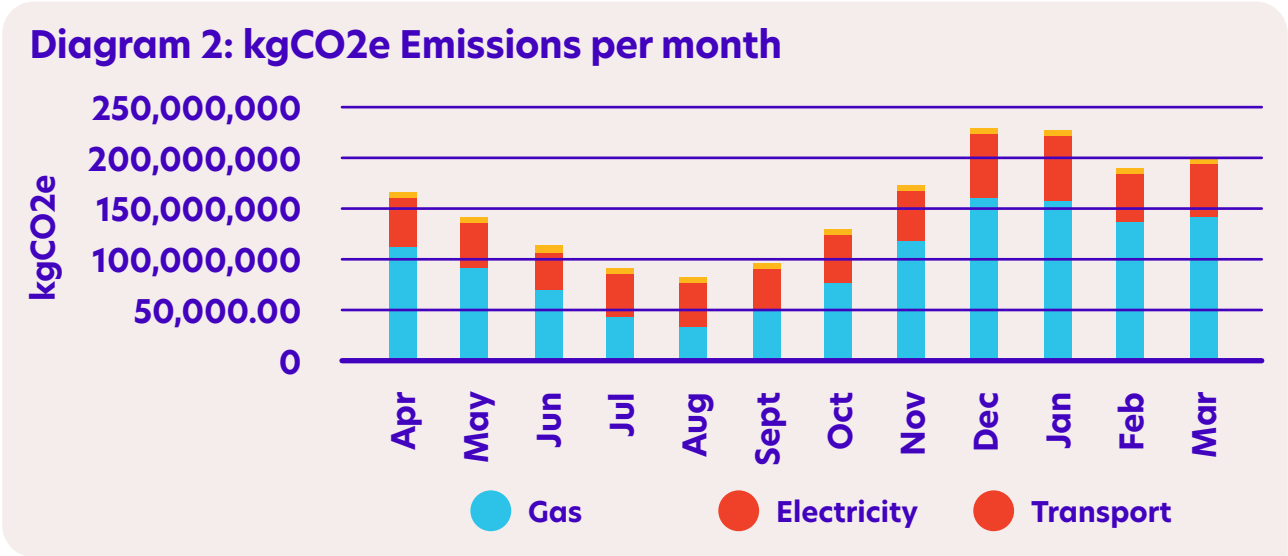
	Gas	Electricity	Transport	Total
Total kWh	6,458,703	3,094,561	NA	9,553,264
Litres	NA	NA	163,089	163,089
kgCo2e	1,176,711	591,711	38,631	1,807,053
tCo2e	1,176	591	38.63	1,807
%	65%	33%	2%	100%

**Table 1: Energy and carbon consumption**

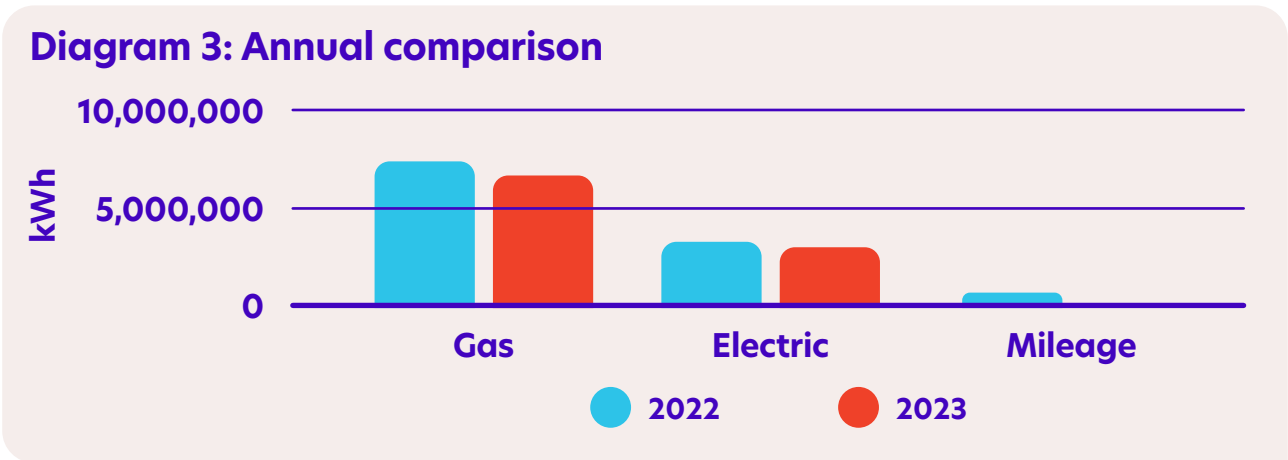
The National Autistic Society's total CO2 emission breakdown is highlighted in **Diagram 1** below. The primary Scope 1 and 2 emitters of carbon are gas and electricity consumption, needed for operational buildings and residences used for supporting autistic people. This combined consumption equates to 98% of the National Autistic Society's total CO2 emissions with the remaining 2% emitted via the transportation of staff members alongside those associated with supported learning and living facilities.



**Diagram 2** shows kgCO2e emissions in more detail. The monthly profile identifies higher emissions over winter months, which is to be expected due to increased heating / lighting demands and more time spent inside.

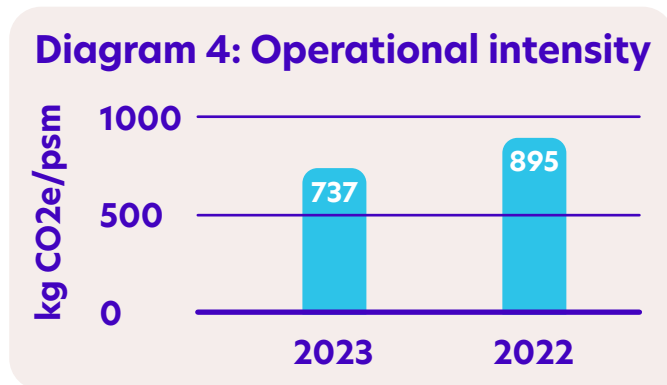


**Diagram 3** compares kWh consumption over the two most recent reporting years. The profile shows there was a higher demand in 2022.



## Intensity metric

An intensity metric (**Diagram 4**) gives an indicator of carbon performance based on an operational figure of the number of staff members, **Table 2** below shows 2,451 members emitting on average 737 kgCO<sub>2</sub>e/per staff member (psm). In 2023 we have managed to reduce the previous year's operational intensity by 158 kgCO<sub>2</sub>e/psm.



Year	2023	2022
Number of staff	2,451	2,640
kgCo <sub>2</sub> e	1,807,054	2,362,051
kgCo <sub>2</sub> e/psm	737	895

**Table 2: Intensity Metric**

## National Autistic Society initiatives

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

### LED lighting

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

### Electric vehicle introductions

We have started introducing electric vehicles into our fleet. Although it has had little impact this year, we are committed for this area to grow significantly.

## Methodology

### Energy sources

Our charity measures Scope 1 & 2 emissions. All energy data was collated by our energy suppliers, Utility Aid, with transport data and staff numbers collated internally.

**Scope 1:** Fleet vehicles and gas burnt on site **Scope 2:** Electricity.

### Calculations

Intensity cal	Litre	kWh	Co <sub>2</sub> e
Gas	NA	1	0.18219
Electricity	NA	1	0.19121
Petrol	1	9.1	2.14805
Diesel	1	10	2.52058



**Strategic  
report:  
Part two**

# **Financial review**



## Financial review

Our in year financial performance reflects a tough year, with ever increasing pressure on staff and other costs, coupled with continuing local authority budget constraints. The in year results of NAS Group show a net operating deficit of £3.7m from continuing operations excluding actuarial gains on pensions schemes. In 2021/22, the NAS Group generated an operating surplus of £0.8m.

The challenge to recruit and retain sufficient and appropriate staff remains key, as does the need for local authorities to recognise the increase in our costs and renegotiate fees for these services.

Unrestricted reserves (excluding fixed assets) have decreased from £10.9m to £7.2m this year. The unrestricted free reserves include long-term capital financing to acquire fixed assets. Our free reserves are £7.2m. The Trustees have chosen to designate funds of £1.7m to fund the ongoing development work of the Autism Education Trust.

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

## Financial highlights

### NAS Academy Trust

Effective 31 December 2022, NAS Academy Trust (NAS AT) was separated from the group and became independent. The financial statements comprise the operating results of NAS AT for the nine months of the year prior to disposal. The removal of the accumulated net assets of NAS AT is reflected as a charge in the Income and Expenditure Account. The following commentary identifies separately movements arising from the removal of NAS AT from the underlying movements relating to the continuing operations of the NAS Group.

### NAS Group

Total income was £99.1m, an increase of £3.5m from last year. Expenditure has also increased by £8.7m to £103.5m, reflecting in particular the challenge of recruiting and retaining staff and covering vacancies with agency spend.

Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services; this proportion decreased slightly in year to 78.8% (2021/22: 82.1%) of our total income.

Overall, voluntary income decreased by £1.2m to £13.3m, primarily accounted for by a decrease in grants from £6.1 to £4.6m. Donations and gifts increased from £8.4m in 2021/22 to £8.6m.

Expenditure on raising funds increased by £0.6m to £2.0m (2021/22: £1.4m) and therefore the net contribution to voluntary income increased to £12.6m (2021/22: £11.1m).

Unrestricted voluntary income decreased by £0.8m to £8.0m (2021/22: £8.8m), and restricted income remained at £3.7m (2021/22: £3.7m).

The year was one which, like many other charities, saw our charity's income from Supporter Fundraising (in particular, fundraising events) recover to a degree, due to the impact of the pandemic and associated restrictions, but remained below pre-pandemic levels.

We had a positive year in respect of legacy income receipts and this, together with the factors outlined above, plus strong continued demand for our training and consultancy, meant that despite an undoubted impact on our income generation, we have weathered this

period better than we had originally anticipated and we are enormously grateful to our supporters, donors and staff for enabling us to do so.

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.

Cash decreased by £3.7m to £17.3m (2021/22: £21.0m). However, this includes the removal of the NAS AT balance of £5.0m. The underlying movement in NAS Group cash excluding NAS AT is an increase of £1.3m.

Debtors decreased by £1.5m to £13.1m (2021/22: £14.6m). However, this includes the removal of the NAS AT balance of £0.6m. The underlying movement in NAS Group cash excluding NAS AT is a decrease of £0.9m.

Creditors increased by £1.8m to £16.9m (2021/22: £15.1m). However, this includes the removal of the NAS AT balance of £1.1m. The underlying movement in NAS Group cash excluding NAS AT is an increase of £2.9m.

Investment income was higher at £325k (2021/22: £20k) due to an increase in interest rates during the year.

Expenditure on charitable activities increased to £103.5m (2021/22: £94.8m).

Staff costs accounted for 71.2% of our overall costs, a slight decrease from 72.4% last year. The National Autistic Society continues to work towards a strategy of paying the living wage.

We purchased fixed assets valued at £587k (2021/22: £770k) in the year.

Other designated funds are set at £1.9m (2021/22: £2.2m), which was deemed acceptable for the Autism Education Trust development.

The value of our LGPS pension deficit decreased in year to £3.8m from £15.2m. This reduction includes the removal of the £2.2m deficit relating to NAS AT.

A number of efficiency programmes are planned to be completed over the next year to reduce costs across a number of areas of the charity. These programmes are designed not only to address the post pandemic impact but also to address the costs of our overarching business model through improved efficiencies.

## NAS Services Ltd

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

Turnover increased to £61m from £57.6m due primarily to higher grants and fee income. We continue to work with funding authorities to negotiate uplifts to meet the increasing costs of providing services as well as working towards paying all employees at least the national living wage.

£55.1m (2021/22: £51.8m) was spent supporting autistic children and adults in our schools and services.

Pressure from local authorities seeking to reduce costs poses a major continuing challenge for the company. Given that we continue to operate in a period of austerity and challenge, the directors consider the results for the year and the position at the year-end to be satisfactory and in line with their expectations.

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

## Autism UK Ltd

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

Turnover decreased from £139k to £30k mainly due to reduced sponsorship.

Costs decreased to £25k (2021/22: £83k) due to a review of all expenditure following increases in the previous year.

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

## NAS Academies Trust

The NAS Academies Trust (NAS AT) operates three free schools. It has two main sources of income – grants received from the Education and Skills Funding Agency and contracted fees from local authorities.

Effective 31 December 2022, NAS AT was separated from NAS Group and became independent. The Income and Expenditure account includes NAS AT results for the nine months prior to separation.

All balances were removed from the balance sheet at the date of separation.

Total income for the nine months ended 31 December 2022 was £6.0m (12 months in 2021/22: £7.2m).

Expenditure for the nine months ended 31 December 2022 was £6.6m (12 months in 2021/22: £7.7m).

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

## Fundraising practices

The charity takes a diversified approach to fundraising, generating voluntary income from individual donors, fundraisers, companies, trusts and foundations and from statutory bodies. We use several different channels to communicate with our supporters, including mail, email, phone and social media.

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

The charity subscribes 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. We adhere to the Chartered Institute of Fundraising 'treating donors fairly' guidance, and we are actively participating members of the Chartered 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.

No failures have been reported in respect to industry-recognised fundraising standards in 2022-23. Since its inception in 2017 up to 31/03/2023, the charity has received - and acted upon - 14 suppression requests from the Fundraising Preference Service, three of which were received in the year to 31 March 2023. We monitor all agencies on a regular basis, including listening to a selection of telemarketing calls. During campaigns, we listen to calls on a weekly basis.

During the year, the charity received 25 complaints, one of which was related to fundraising practice or products. All of these complaints were fully investigated and resolved. 18 fundraising practice concerns were received, investigated and resolved by the Supporter Care team.

## Pay policy

Pay is set at the point of appointment based on a job evaluation, comparable market benchmark and the charity's financial perimeters. We remain committed to becoming a market median payer, and future compensation strategies will aim to achieve this within the boundaries outlined.

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 Finance.

Work has begun on job descriptions, salary benchmarking and the revision of pay bands, and will continue next year. We have started to introduce additional benefits and are at an advanced stage in the introduction of a new soft benefits package.

## Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk. The Executive Leadership Team (ELT) is charged with identifying, assessing and monitoring the major risks (based on likelihood of occurrence and potential impact) faced by the charity.

The Audit and Risk Committee, which reports directly into the main Board of Trustees, examines and monitors the effectiveness of risk management, providing challenge to ELT members where control measures require strengthening. This committee involves Trustees, and other senior managers, including the Head of Internal Audit and Risk.

In addition, the other main committees – Finance, Quality Assurance and Schools Governance – 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 interdepartmental action plans to mitigate the risks considered to have high levels of both likelihood and impact.

The Board of Trustees as a body reviews the risk register on a quarterly basis and is able to confirm that the major risks to which the charity is exposed continue to be properly identified and closely monitored, and that appropriate control measures are in place and under regular review in order to manage those risks.

The Society has identified the following risks:

- **Financial:** Pressure remains on contracted and voluntary income streams. Attention is currently being paid to the continued rise of inflation (wage, general and utility costs in particular). The Board, supported by its subcommittees, 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:** There has been an increased focus on ensuring there is a sufficient substantive, experienced and skilled workforce across all services and a concentrated effort on reducing the use of agency staff to drive up the quality of care and support for our beneficiaries. The use of a single agency staff provider has been introduced to support a more consistent approach to using agency staff and work has begun to explore the options for the digitalisation of care records.
- **Operational:** 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. In addition, we recognise the challenges of new technology and the different ways of communicating and processing transactions. The increasing risk related to cyber activities is managed proactively within the organisation.

The Trustees along with the Executive Leadership Team, have produced a long-term vision, which is a society that works for autistic people and are building on this vision to create a new strategy for 2023-2026.

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 continue to closely analyse the impact of the care sector crisis.

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.

We have maintained the level of designated funds last year and continue to focus on the underwriting of the continued future of the AET and a contingent liability relating to a local government pension scheme deficit. Note 15 to the accounts provides more details on our designated funds.

The general reserves figure of £7.2m 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 by an actuary, is not in total immediately repayable with plans for meeting the deficit over a long period in place.

The Trustees had previously considered that a range of between £4.5m and £9m is a reasonable level of reserves for this and next financial year whilst it moves forward with its strategic review of its operations.

<b>Reserves held at 31 March</b>	<b>2023 £000</b>	<b>2022 £000</b>	<b>2021 £000</b>
Free Reserves	7,246	10,862	8,921
General Funds - designated	1,871	2,230	3,391
Restricted Reserves	3,059	2,795	2,456
Designated Funds - Fixed Assets	20,638	20,950	20,939
NAS Academies Trust reserves	-	19,793	19,748
<b>Total reserves excluding pensions reserves</b>	<b>32,813</b>	<b>56,630</b>	<b>55,455</b>
Pension	(3,775)	(15,218)	(19,350)
<b>Total reserves</b>	<b>29,038</b>	<b>41,412</b>	<b>36,105</b>

## Going concern

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the 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 also hold a number of fixed assets which could be disposed of to mitigate any larger, long-term risks.

The Board of Trustees has reviewed budgets and forecasts to March 2026

which consider the charity's activities, financial position and risk management policies together with likely factors affecting future development including environmental factors such as the increase in staffing costs and the level of inflation including utility costs. Forecasts have been prepared for a range of scenarios and the directors have considered in-depth the scenario which they believe will most likely occur.

The Board has concluded that the existing levels of free reserves and available cash, coupled with the strategic review of operations and risk-based controls, are sufficient to ensure the National Autistic Society has the resources to continue operating as a going concern.

In our highest risk area, the delivery of our adult social care operations, a service-by-service turnaround plan addressing those services with reduced financial viability is underway and regularly monitored by the Board. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position if needed during the period of turnaround in adult services or if they believe the most likely scenario is at risk. On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

## Pensions and FRS102

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

We include within our accounts the actuarial valuation of our two Local Government Pension Schemes. This year our liability has decreased by £11.4m to £3.8m. £2.2m of this reduction is due to the removal of the NAS AT deficit.

This decrease follows a decrease of £4.3m to £15.2m in 2021/22, an increase of £4.9m to £19.5m 2020/21, a decrease of £2.9m to £14.5m in 2019/20, and an increase of £1.4m to £17.4m in 2018/19.

These movements demonstrate the volatility of this liability which is largely due to the changing conditions in financial markets and inflation assumptions which are outside our control.

Whilst there is volatility in the overall liability, the National Autistic Society does have more certainty over the cash flows surrounding the pensions schemes and these are factored into our budgets and forecasts. We continue to explore alternative arrangements surrounding the long-term funding of the schemes. As a result, the Brent scheme was closed to new accruals as at 31 March 2022, subject to the completion of a Debt Deferral Agreement which will allow the National Autistic Society to manage the crystallisation of the debt in a proactive manner going forward.

Note 21 to the accounts details the impact of the FRS102 pension adjustments to our charity's financial position.

<b>Summary of the effects of changes in the pension funds on reserves</b>	<b>2023 £m</b>	<b>2022 £m</b>	<b>2021 £m</b>	<b>2020 £m</b>	<b>2019 £m</b>
Restricted Reserves excluding NAS Academies Trust	3.0	2.8	2.5	2.4	2.6
Restricted Funds NAS Academies Trust	-	19.8	19.9	19.6	13.7
Unrestricted reserves before Pensions Fund deficit	29.8	34.0	33.2	31.7	36.0
FRS 102 opening deficit on pension funds	(15.2)	(19.5)	(14.5)	(17.4)	(16.0)
Change in FRS 102 Pensions deficit in year	11.4	4.3	(5.0)	2.9	(1.4)
Reported total reserves as per Balance Sheet	29.0	41.4	36.1	39.2	34.9

## 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 other investment products.

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 to six month bonds with a £5m maximum investment in any one institution rated A1 or better. This policy remained in place during 2022/23.

Due to increasing interest rates over the past year, the investment return was slightly ahead of expectations.

As at March 2023, the Society had £5m in a fixed rate deposit and a further £10m held in interest bearing current accounts.

## Structure, governance and management

### Our constitutional structure

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

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

We are a membership organisation, with 16,969 memberships and 20,189 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 2023, there were 116 branches across the UK.

The National Autistic Society owns a number of subsidiary companies, of which two are currently active: NAS Services Limited through which we provide child and adult services and Autism UK Limited through which we trade Christmas cards, merchandise and sponsorship of conferences and events. The National Autistic Society's interest in the NAS Academies Trust came to an end on 19 December 2022 when the Trust became independent and changed its name to Liberty Academies Trust.

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.

### Consulting with members

The charity consults with its members on a regular basis in order to keep abreast of those issues and topics that are most important to them, prioritising its campaigns and activities accordingly.

National Autistic Society branches support individuals and families affected by autism on a daily basis and their experiences are fed back to inform the charity's work. This helps to ensure that the organisation continues to be focused and relevant.

### 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, if they choose, 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 at least 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 undergo an induction process, the aim of which is to give them an understanding of their role and responsibilities as Trustees. These include an understanding of the Code of Governance and Trustees' responsibility for safeguarding and risk management.

Terms of reference for the various Board committees are also supplied, together with an explanation of the structure of the National Autistic Society and the roles of senior management.

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 Finance 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 Executive Leadership Team.

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

The Board of Trustees meets at least four times a year to review finance and quality reports, discuss reports from committees and the Executive Leadership Team (ELT). The ELT, which comprises the Chief Executive Officer (CEO) and seven directors, meets at least fortnightly.

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

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

- **Impact on employees**

Our charity fulfils its objectives through the work of our employees and volunteers. Our staff and volunteers' knowledge, skills and dedication to our mission plays a major role in our success. We take seriously our duties to keep our staff safe and care for their wellbeing. From the start of the coronavirus pandemic, we have required all staff who can work from home to do so to maintain their safety and wellbeing. For further details, see 'engagement with employees' below. We regularly review the support we provide to employees and make improvements where appropriate. We have a series of local and national staff forums to allow managers to hear employees' concerns directly, including a specific autistic colleagues forum.

A member of the Board of Trustees acts as a link between the national staff forum and the Board. We also run regular staff and volunteer surveys to make sure that Trustees are aware of staff experiences. The findings include analysis of the specific experiences of autistic staff and volunteers. We use a variety of channels to communicate with colleagues, including email, e-newsletters and Yammer.

### • **The people we support**

Our charity exists to benefit autistic people and families and maximising benefit is therefore our number one priority. We have different interactions with people we support across our schools, social care services, information, advice, employment and peer support services. In schools and social care services, we tailor people's education, support and care to their individual needs. Following on from the COVID restrictions, Trustees from our Schools Governance Group visit schools to meet with students and understand their experiences. In our social care services, we run Service Advisory Groups so that people's collective experiences are understood by managers and changes can be made to benefit people using the services. Similarly, Trustee visits to adult services are recommencing, following the lifting of COVID restrictions.

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

### • **Our suppliers**

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

### • **Community and environment**

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

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

## **The Charity Code of Governance**

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

Following a detailed review of the Charity Code of Governance in 2022, a review of the board committee structure and terms of reference has been completed and implemented in 2023.

## **Management of the charity**

The activities of the National Autistic Society are managed by the Chief Executive, supported by an executive leadership team of seven directors who lead the functional activities. These are: the Director of Finance; the Managing Director of National Programmes; the Director, Assurance and Compliance; the People Director; the Managing Director

of Adult Services; Managing Director of Education and Children's Services and the Director of IT and Business Change.

## 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.

Our Autistic Colleagues Network continues to thrive. Open to any staff member who identifies as autistic, the network offers mutual support and regular meetings. Members also feed in their insight and experience to help shape our charity's internal and external projects and campaigns.

## 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 Duchess of Edinburgh, has fulfilled the role of Royal Patron for over 20 years and continues to provide amazing support to the National Autistic Society, including through attendance at the Kensington Palace event in November.

We remain hugely grateful to our President, Jane Asher, for her commitment to the National Autistic Society. Jane's long-term support to our annual Starshine carol concert continues to bring people together and helps us to raise vital funds and awareness of the challenges facing autistic people.

## Key volunteers, staff and advisers

Patron: Her Royal Highness The Duchess of Edinburgh GCVO

President: Jane Asher

Chief Executive: Caroline Stevens

Vice Presidents

Elizabeth, Baroness Astor of Hever

Dr Gillian Baird OBE

Professor Simon Baron-Cohen

Colin Barrow CBE

Baroness Browning of Whimble

Peter Cullum CBE

Simon Cullum

Professor John Dickinson

David Downes

Sir Norman Lamb

Dr Christopher Mason MBE

John Swannell

Marianne Swannell

Baron Touhig of Islwyn and Glansychan

## Trustees

Dr Stephen Ladyman, Chair of Trustees

Judy Berkowicz (resigned 14 October 2022)

Zahaan Bharmal (appointed 14 October 2022)

Edward Caddle

Dr Sophie Castell (resigned 14 October 2022)

Felicity Chadwick-Histed (resigned 14 October 2022)

Olga Clayton

George Davidson

Maha El Dimachki (appointed 15 December 2022)

Prof Sylvia Johnson (resigned 14 July 2022)

Elisa Menardo

Sheila Norris

Dr Manpreet Pujara (appointed 14 October 2022, resigned 11 April 2023)

Stewart Rapley

David Reeves

Helen Roberts

John Roscoe (appointed 14 October 2022)

Mike Stanton (resigned 6 October 2022)

Harry Wordsworth (appointed 14 October 2022)

## Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources

Josh Fitzgerald, Education

Lesley Andrews, Assurance & Compliance

Steven Rose, Adult Services

Kelly Evans, Finance (resigned 31 July 2023)

Paul Robinson, Finance (appointed 31 July 2023)

Peter Watt, National Programmes

Nick Slowe, IT & Business Change

## Banker

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

## Auditor

Buzzacott LLP, 130 Wood Street, London  
EC2V 6DL

## Solicitors

Clifford Chance London, 10 Upper Bank  
Street, London E14 5JJ

Hempsons LLP, 100 Wood Street, London  
EC2V 7AN

Anthony Collins Solicitors LLP, 134 Edmund  
Street, Birmingham B3 2ES

Trowers & Hamblins London, 3 Bunhill Row,  
London EC1Y 8YZ

Stone King LLP, Boundary House, 91  
Charterhouse Street, London EC1M 6HR

## Company Secretary

Bruce Thompson

## Statement of Trustees' responsibilities

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

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

In preparing these financial statements the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the *Companies Act 2006*, the *Charity (Accounts and Reports) Regulations 2008*, the *Charities and Trustee Investment (Scotland) Act 2005* and *Charities Accounts (Scotland) Regulations 2006* (as amended) and the provisions of the charitable company's constitution.

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

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

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

This Directors Report, prepared under the *Charities Act 2011*, the *Companies Act 2006*, the *Charities and Trustee Investment (Scotland) Act 2005*, was approved by the Board of Trustees of the National Autistic Society on 9 November 2023, including in their capacity as company directors approving the Strategic Report contained therein, and is signed as authorised on its behalf by:

A handwritten signature in black ink, appearing to read 'Stephen Ladyman', with a horizontal line underneath it.

**Dr Stephen Ladyman**

Chair of the Board of Trustees

Date: 9 November 2023

# Independent auditor's report to the Trustees of National Autistic Society

## Opinion

We have audited the financial statements of National Autistic Society ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2023 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including 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 2023 and of the group's 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* and 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The Trustees are responsible for the other information contained within the annual report. 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.



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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the *Companies Act 2006***

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

- the information given in the 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 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*

requires 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 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

### **Extent to which the audit was considered capable of detecting irregularities including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the *Companies Act 2006*, the *Charities Act 2011*, the *Charities and Trustee Investment (Scotland) Act 2005*, together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were CQC Regulations for service providers and managers, taxation legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and CQC, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### 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.



**Hugh Swainson (Senior Statutory Auditor)**

Date: 17 November 2023

For and on behalf of Buzzacott LLP,  
Statutory Auditor

130 Wood Street

London

EC2V 6DL

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

Year to 31 March 2023

	Notes	Unrestricted funds £'000	Restricted funds £000	NAS AT restricted funds £000	<b>2023 Total funds £'000</b>	2022 Total funds £'000
<b>Income &amp; endowments from:</b>						
Income from charitable activities						
Transforming lives:						
• Education		23,932	-	4,398	<b>28,330</b>	28,180
• Social and independent living support		49,758	4	-	<b>49,762</b>	47,379
• Other charitable activities	1	7,253	-	11	<b>7,264</b>	5,141
Changing attitudes						
• Other charitable activities		77	-	-	<b>77</b>	230
Donations and legacies	2	8,035	3,669	1,588	<b>13,292</b>	14,518
Other trading activities	3	92	-	-	<b>92</b>	165
Investment income		298	-	27	<b>325</b>	20
		<u>89,445</u>	<u>3,673</u>	<u>6,024</u>	<b>99,142</b>	95,633
<b>Expenditure on:</b>						
Raising funds		1,993	-	-	<b>1,993</b>	1,377
Expenditure on charitable activities						
Transforming lives						
• Education		23,800	51	6,687	<b>30,538</b>	29,776
• Social and independent living support		58,101	312	-	<b>58,413</b>	52,271
• Other charitable activities		8,985	2,958	-	<b>11,943</b>	10,805
Changing attitudes						
• Other charitable activities		547	88	-	<b>635</b>	606
<b>Total</b>	4	<u>93,426</u>	<u>3,409</u>	<u>6,687</u>	<b>103,522</b>	94,835
Removal of NAS AT	23	-	-	19,521	<b>19,521</b>	-
<b>Total expenditure</b>		<u>93,426</u>	<u>3,409</u>	<u>26,208</u>	<b>123,043</b>	94,835
<b>Net income (expenditure)</b>	5	(3,981)	264	(20,184)	<b>(23,901)</b>	798
Transfers between funds	16	-	-	-	-	-
Actuarial gains (losses) on defined benefit pension scheme	22	8,932	-	2,595	<b>11,527</b>	4,509
<b>Net movement in funds</b>		4,951	264	(17,589)	<b>(12,374)</b>	5,307
<b>Reconciliation of funds</b>						
Total fund balances brought forward at 1 April 2022	14-16	21,028	2,795	17,589	<b>41,412</b>	36,105
<b>Total fund balances carried forward at 31 March 2023</b>	14-16	<u>25,979</u>	<u>3,059</u>	-	<b>29,038</b>	41,412

The net expenditure for the financial year dealt within the financial statements of the Parent Company was £3.7m, before actuarial gains of £8.9m on defined benefit pension schemes (2021-22: net income £1.3m).

The notes on pages 71 - 97 form part of these financial statements.

With effect from 31 December 2022, NAS AT ceased to be controlled by NAS and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of NAS. The income and expenditure relating to NAS AT are defined as discontinued activities within these financial statements.

The impact on income and expenditure of the discontinued operations described above is summarised in the table below:

<b>SOFA</b>	<b>Continu- ing £'000</b>	<b>Discontin- ued £'000</b>	<b>2023 Total £'000</b>	Continuing £'000	Dis- continued £'000	2022 Total £'000
Income	<b>93,118</b>	<b>6,024</b>	<b>99,142</b>	88,458	7,175	95,633
Expenditure	<b>96,835</b>	<b>6,687</b>	<b>103,522</b>	87,105	7,730	94,835
<b>Net (expenditure) income</b>	<b>(3,717)</b>	<b>(663)</b>	<b>(4,380)</b>	1,353	(555)	798
Transfers between funds						
Actuarial gains on defined benefit pension scheme	<b>8,932</b>	<b>2,595</b>	<b>11,527</b>	3,948	561	4,509
<b>Net movement in funds excluding removal of NAS AT</b>	<b>5,215</b>	<b>1,932</b>	<b>7,147</b>	5,301	6	5,307

All other activities of the charity comprised continuing operations during the above two financial years.

## Balance sheet as at 31 March 2023

	Notes	Group		Charity	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
<b>Fixed assets</b>					
Tangible assets	6	<b>24,290</b>	41,126	<b>24,290</b>	25,826
<b>Current assets</b>					
Stock		<b>75</b>	43	<b>70</b>	31
Debtors	9	<b>13,099</b>	14,594	<b>8,827</b>	9,684
Cash deposits		<b>15,805</b>	14,662	<b>15,805</b>	14,662
Cash at bank and in hand		<b>1,479</b>	6,390	<b>1,479</b>	1,411
		<b>30,458</b>	35,689	<b>26,181</b>	25,788
<b>Creditors:</b> amounts falling due within one year	10-11	<b>16,887</b>	15,116	<b>12,610</b>	9,708
<b>Net current assets</b>		<b>13,571</b>	20,573	<b>13,571</b>	16,080
<b>Total assets less current liabilities</b>		<b>37,861</b>	61,699	<b>37,861</b>	41,906
<b>Creditors:</b> amounts falling due after more than one year	12-13	<b>4,179</b>	4,451	<b>4,179</b>	4,451
Provision for Dilapidations		<b>869</b>	618	<b>869</b>	618
<b>Net assets excluding pension liabilities</b>		<b>32,813</b>	56,630	<b>32,813</b>	36,837
Defined benefit pension scheme liabilities - NAS	22	<b>(3,775)</b>	(15,218)	<b>(3,775)</b>	(13,014)
<b>Net assets including pension liabilities</b>		<b>29,038</b>	41,412	<b>29,038</b>	23,823
<b>Funds</b>					
Restricted funds	14	<b>3,059</b>	2,795	<b>3,059</b>	2,795
<b>NAS Academies Trust</b>					
Restricted fixed assets funds	15	-	15,300	-	-
Restricted funds		-	4,493	-	-
Pension reserve - NAS AT		-	(2,204)	-	-
		-	17,589	-	-
<b>Unrestricted funds:</b>					
Designated funds - fixed assets	16	<b>20,637</b>	20,950	<b>20,637</b>	20,950
Designated funds - other		<b>1,871</b>	2,230	<b>1,871</b>	2,230
General fund		<b>7,246</b>	10,862	<b>7,246</b>	10,862
<b>Unrestricted funds excluding pension liabilities</b>		<b>29,754</b>	34,042	<b>29,754</b>	34,043
Pension reserve	16	(3,775)	(13,014)	<b>(3,775)</b>	(13,014)
<b>Unrestricted funds including pension liabilities</b>		<b>25,979</b>	21,028	<b>25,979</b>	21,028
<b>Total funds</b>	17	<b>29,038</b>	41,412	<b>29,038</b>	23,823

The notes on pages 71 - 97 form part of these financial statements.

Approved by the Trustees and authorised for issue on 9 November 2023  
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Stephen Ladyman', with a horizontal line underneath.

**Dr Stephen Ladyman**

Chair of Trustees

Company Number 1205298

# Consolidated Statement of cashflows

Year to 31 March 2023

	Notes	2023 £'000	2022 £'000
<b>Net cash inflow from operating activities</b>			
Net cash provided by operating activities	A	477	6,782
Net cash provided by (used in) investing activities	B	(3,820)	(783)
Net cash (used in) financing activities	C	(425)	(425)
<b>(Decrease)/increase in cash in the year</b>		<b>(3,768)</b>	5,574
Net cash resources at 1 April		21,052	15,478
Net cash resources at 31 March		17,284	21,052
<b>(Decrease)/increase in cash in the year</b>		<b>(3,768)</b>	5,574

## A Reconciliation of net income to net cash inflow from operating activities

	2023 £'000	2022 £'000
<b>Net income for the year (as per the statement of financial activities)</b>	<b>(23,901)</b>	798
<b>Adjusted for:</b>		
Interest from investments	(325)	(20)
Interest payable on loan	153	165
Depreciation charges	1,019	1,522
Profit on sale of fixed assets	(6)	-
Decrease in stock	(32)	(7)
Decrease (increase) in debtors (excl. interest receivable)	1,485	3,074
Increase in creditors	1,520	913
Pension service cost/(credit) and other costs	380	337
Removal of NAS AT	20,184	-
<b>Net cash provided by operating activities</b>	<b>477</b>	6,782

## B Cash flows from investing activities

	2023 £'000	2022 £'000
Opening debtor balance	-	(33)
Interest income on cash deposits	325	20
Closing debtor	-	-
<b>Net cash provided by investing activities</b>	<b>325</b>	(13)
Purchases of property, plant and equipment	(428)	(770)
Proceeds from sale of fixed assets	924	-
<b>Net cash (used in) provided by acquiring assets</b>	<b>496</b>	(770)
NAS AT Cash transferred out	(4,641)	-
<b>Net cash used in investing activities</b>	<b>(3,820)</b>	(783)



## C Cash flows from financing activities

	2023 £'000	2022 £'000
Repayment of NAS Enterprise Campus loan	(425)	(425)
<b>Net cash (used in) financing activities</b>	<b>(425)</b>	<b>(425)</b>

## D Analysis of cash and cash equivalents

	2023 £'000	2022 £'000
Cash in hand	12,257	16,027
Notice deposit (more than 3 months)	5,027	5,025
<b>Total cash and cash equivalents</b>	<b>17,284</b>	<b>21,052</b>

## E Analysis of changes in net debt

	At 1 April 2022 £'000	Cashflow £'000	Removal of NAS AT £'000	At 31 March 2023 £'000
Cash				
Cash at bank and in hand	21,052	873	(4,641)	17,284
Bank and other loans	(4,876)	272	-	(4,604)
<b>Total</b>	<b>16,176</b>	<b>1,145</b>	<b>(4,641)</b>	<b>12,680</b>

## 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.

## 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 ESFA, 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.

The Trustees consider that the current target remains appropriate and realistic and take the view that the level of risk reserve and cash held is acceptable given the current economic climate in which the charity is operating. The Trustees have a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. As shown in our accounts, our cash position continues to demonstrate that we are able to fund our revenue expenditure including the annual pension contributions.

The Board of Trustees have reviewed budgets and forecasts through to March 2025 which consider NAS's activities, financial position and risk management policies together with likely factors affecting future development, including impact of the pandemic, rising inflation, energy costs and other operating challenges on income, cash, reserves and service delivery. Specifically, the Board has approved a transformation plan which includes measures to reduce central costs and generate efficiencies across the

National Autistic Society's core activities following a strategic review in the year.

Forecasts have been prepared for a range of scenarios and the directors have considered in depth the scenario which they believe will most likely occur. The Board has concluded that the existing level of free reserves and available cash coupled with strong cost control and oversight of the transformation programme are sufficient to ensure National Autistic Society has the resources to continue operating as a going concern. Additionally, as part of the forecasting exercise, the Board has identified further opportunities to realise surplus assets which will further strengthen the financial position of the charity if needed should the cost reductions not be achieved as quickly as planned or the most likely scenario does not occur.

On this basis, the Board has concluded that there are no material uncertainties surrounding the National Autistic Society's ability to continue as a going concern for the foreseeable future and the accounts have been prepared on that basis.

The 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 notes 7 and 8 for further details.

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

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

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

## Income

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

The following accounting policies are applied to specific income streams:

## Donations and legacies

### Voluntary contributions

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

### Legacies

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

## Donated services or facilities

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

## Grants receivable

### *Grants receivable for revenue expenditure*

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

General Annual Grant is recognised in full in the year for which it is receivable and any unspent amount is reflected as a balance of the NAS AT restricted fund.

Grants without preconditions are recognised immediately in the SOFA.

### *Grants receivable for capital expenditure*

Grants in respect of capital expenditure are recognised in the SOFA when receivable and not deferred. Once the capital asset is acquired, the asset is then used in line with the funder's requirements. Where the restriction remains, the asset is allocated to a restricted fund and shown as restricted capital reserves. The reserves are then reduced each year by the amount of the annual depreciation 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.

## Expenditure

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 expenditure is 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.

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 financial statements. 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 and 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 transactions value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors and accrued income. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors and accrual.

### Critical accounting judgements and key sources of estimation uncertainty

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

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

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

**Residuary legacies** - The charity recognises residuary legacies once probate has been granted which therefore requires an estimation of the amount receivable.

**Pension liabilities** - The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in the notes to the financial statements.

**Dilapidations provision** - The charity has provided for its possible liability in relation to its leasehold properties totalling £869k.

### **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 scheme**

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, the 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 financial statements material transactions with related parties. See notes 8 and 20 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.

# Notes to the financial statements

Year to 31 March 2023

## 1 Other charitable Income

Other charitable Income in the years ended 31 March 2022 includes an amount of £942k which had previously been classified as "Other Income". The corresponding amount for the year ended 31 March 2023 is £1,410k.

## 2 Donations and legacies

	Unrestricted funds 2023 £'000	Restricted funds 2023 £000	NAS AT Restricted funds 2023 £000	<b>Total funds 2023 £'000</b>	Total funds 2022 £'000
Donations and gifts	5,403	2,074	5	<b>7,482</b>	7,126
Legacies	1,153	-	-	<b>1,153</b>	1,237
Grants - revenue	1,479	1,595	1,521	<b>4,595</b>	6,126
Grants - capital	-	-	62	<b>62</b>	29
<b>2023 Total</b>	<b>8,035</b>	<b>3,669</b>	<b>1,588</b>	<b>13,292</b>	<b>14,518</b>

	Unrestricted funds 2022 £'000	Restricted funds 2022 £000	NAS AT Restricted funds 2022 £000	Total funds 2022 £'000
<i>Donations and gifts</i>	<i>5,469</i>	<i>1,633</i>	<i>24</i>	<i>7,126</i>
<i>Legacies</i>	<i>1,236</i>	<i>1</i>	<i>-</i>	<i>1,237</i>
<i>Grants - revenue</i>	<i>2,109</i>	<i>2,010</i>	<i>2,007</i>	<i>6,126</i>
<i>Grants - capital</i>	<i>-</i>	<i>15</i>	<i>14</i>	<i>29</i>
<b>2022 Total</b>	<b>8,814</b>	<b>3,659</b>	<b>2,045</b>	<b>14,518</b>

As per our policy, all notified legacies were considered in respect of whether or not 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 have recognised as revenue only when appropriate.

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

During 2022-23, the National Autistic Society also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

### 3 Other trading activities

	Unrestricted funds 2023 £'000	Restricted funds 2023 £000	NAS AT Restricted funds 2023 £000	<b>Total funds 2023 £'000</b>	Total funds 2022 £'000
<b>Income</b>					
Sponsorships	27	-	-	<b>27</b>	15
Christmas cards	2	-	-	<b>2</b>	125
Other	63	-	-	<b>63</b>	25
<b>Total</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>165</b>
<b>Expenditure</b>					
Christmas cards	10	-	-	<b>10</b>	62
<b>Total</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>62</b>

	Unrestricted funds 2022 £'000	Restricted funds 2022 £000	NAS AT Restricted funds 2022 £000	Total funds 2022 £'000
<i>Income</i>				
Sponsorships	15	-	-	15
Christmas cards	125	-	-	125
Other	25	-	-	25
<b>Total</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>165</b>
<i>Expenditure</i>				
Christmas cards	62	-	-	62
<b>Total</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>62</b>

### 4 Analysis of expenditure

	Direct costs 2023 £'000	Support costs 2023 £'000	<b>Total costs 2023 £'000</b>	Total costs 2022 £'000
Cost of raising funds	1,796	197	<b>1,993</b>	1,377
<b>Charitable expenditure</b>				
Transforming lives:				
• Education	27,179	3,359	<b>30,538</b>	29,776
• Social and independent living support	50,477	7,936	<b>58,413</b>	52,271
• Other charitable activities	10,927	1,016	<b>11,943</b>	10,805
Changing attitudes				
• Other charitable activities	570	65	<b>635</b>	606
<b>Total expenditure</b>	<b>90,949</b>	<b>12,573</b>	<b>103,522</b>	<b>94,835</b>



## 4 Analysis of expenditure (continued)

	Direct costs 2022 £'000	Support costs 2022 £'000	Total costs 2022 £'000
Cost of raising funds	1,190	187	1,377
Charitable expenditure			
Transforming lives:			
• Education	27,189	2,587	29,776
• Social and independent living support	46,270	6,001	52,271
• Other charitable activities	9,738	1,067	10,805
Changing attitudes			
• Other charitable activities	553	53	606
<b>Total expenditure</b>	<b>84,940</b>	<b>9,895</b>	<b>94,835</b>

Support costs are made up of:

	Cost of raising funds £'000	Education £'000	Social & independent living support £'000	Transforming lives other charitable activities £'000	Changing attitudes other charitable activities £'000	<b>Total 2023 £'000</b>
Human resources	15	437	1,005	90	9	<b>1,556</b>
Information technology	38	1,028	2,379	220	21	<b>3,686</b>
Finance & business services	68	752	1,717	335	8	<b>2,880</b>
Chief executive, governance & quality assurance	43	761	1,900	222	18	<b>2,944</b>
Marketing & customer relations management	33	381	935	149	9	<b>1,507</b>
<b>Total</b>	<b>197</b>	<b>3,359</b>	<b>7,936</b>	<b>1,016</b>	<b>65</b>	<b>12,573</b>

	Cost of raising funds £'000	Education £'000	Social & independent living support £'000	Transforming lives other charitable activities £'000	Changing attitudes other charitable activities £'000	Total 2022 £'000
Human resources	9	278	685	70	6	1,048
Information technology	31	916	2,243	231	20	3,441
Finance & business services	120	835	1,730	591	13	3,289
Chief executive, governance & quality assurance	14	343	834	97	8	1,296
Marketing & customer relations management	13	215	509	78	6	821
<b>Total</b>	<b>187</b>	<b>2,587</b>	<b>6,000</b>	<b>1,067</b>	<b>53</b>	<b>9,895</b>

Governance cost included in support costs was £418k (2021/22: £313k).

## Basis of allocation

Support costs are allocated as follows:

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

## Governance cost analysis

	Unrestricted funds 2023 £'000	Restricted funds 2023 £000	NAS AT Restricted funds 2023 £000	<b>Total funds 2023 £'000</b>	Total funds 2022 £'000
Company secretary	103	-	-	<b>103</b>	102
Internal audit	131	-	-	<b>131</b>	88
Meeting expenses	13	-	-	<b>13</b>	8
External audit	115	-	16	<b>131</b>	94
Other expenses	-	-	35	<b>35</b>	19
Trustees' expenses	5	-	-	<b>5</b>	2
<b>Total</b>	<b>367</b>	<b>-</b>	<b>51</b>	<b>418</b>	<b>313</b>

	Unrestricted funds 2022 £'000	Restricted funds 2022 £000	NAS AT Restricted funds 2022 £000	Total funds 2022 £'000
<i>Company secretary</i>	102	-	-	102
<i>Internal audit</i>	88	-	-	88
<i>Meeting expenses</i>	8	-	-	8
<i>External audit</i>	73	-	21	94
<i>Other expenses</i>	-	-	19	19
<i>Trustees' expenses</i>	2	-	-	2
<b>Total</b>	<b>273</b>	<b>-</b>	<b>40</b>	<b>313</b>

## 5 Net income (expenditure)

Net income (expenditure) for the year are stated after charging:

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
<b>Auditor's remuneration:</b>				
Statutory audits				
• current year	55	78	53	53
Other services (NAS AT):	-	19	-	-
• taxation, advisory & pension audit	11	11	8	8
<b>Depreciation:</b>				
Tangible fixed assets	1,464	1,522	1,018	1,067
<b>Profit/loss on disposal of fixed assets</b>				
Profit (loss on disposal)	6	-	6	-
<b>Operating lease rentals:</b>				
Rent payable on properties	2,881	2,860	2,881	2,860
Hire of equipment	79	68	79	68
Hire of vehicles	596	657	585	642

## 6 Tangible fixed assets applied for charity use - Group and Entity

	Land and building £'000	Long leasehold properties £'000	Short leasehold properties £'000	Major refurbishment £'000	Motor vehicles £'000	Fixtures and office equipment £'000	Assets under construction £'000	<b>Total £'000</b>
<b>Cost</b>								
As at 1 April 2022	34,329	1,601	16,986	3,417	171	4,244	520	<b>61,268</b>
Additions	-	-	-	86	-	217	283	<b>587</b>
Disposals	(966)	-	-	-	(36)	(203)	-	<b>(1,204)</b>
Transfers for year	307	-	-	60	-	154	(520)	<b>-</b>
Removal of NAS AT	(3,402)	-	(11,379)	(436)	(6)	(168)	(68)	<b>(15,460)</b>
<b>As at 31 March 2023</b>	<b>30,268</b>	<b>1,601</b>	<b>5,607</b>	<b>3,127</b>	<b>129</b>	<b>4,244</b>	<b>215</b>	<b>45,191</b>
<b>Accumulated depreciation</b>								
As at 1 April 2022	7,972	432	4,726	2,815	147	4,050	-	<b>20,142</b>
Charge for year	545	32	346	234	16	291	-	<b>1,464</b>
Released on disposals	(20)	-	-	-	(35)	(204)	-	<b>(259)</b>
Transfers for year	-	-	-	-	-	-	-	<b>-</b>
Removal of NAS AT	(50)	-	(184)	(99)	(3)	(109)	-	<b>(445)</b>
<b>As at 31 March 2023</b>	<b>8,447</b>	<b>464</b>	<b>4,888</b>	<b>2,950</b>	<b>125</b>	<b>4,028</b>	<b>-</b>	<b>20,902</b>
<b>Net book value</b>								
As at 1 April 2022	26,357	1,169	12,260	601	24	194	520	<b>41,126</b>
<b>As at 31 March 2023</b>	<b>21,822</b>	<b>1,136</b>	<b>719</b>	<b>177</b>	<b>4</b>	<b>215</b>	<b>215</b>	<b>24,290</b>
Included in above								
<b>NBV of NAS AT assets</b>								
As at 1 April 2022	3,402	-	11,379	365	6	98	50	<b>15,300</b>
Additions	-	-	-	21	-	70	68	<b>160</b>
Transfers for year	-	-	-	50	-	-	(50)	<b>-</b>
Depreciation charged in the year	(50)	-	(184)	(99)	(2)	(109)	-	<b>(446)</b>
Disposals	3,352	-	(11,195)	(335)	(4)	(59)	(68)	<b>(15,014)</b>
<b>As at 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Tangible fixed assets applied for charity use - Group and Entity (continued)

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.

### 7 Investments in subsidiaries

#### 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.

	2023	2022
	£	£
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.

	2023	2022
	£	£
2 ordinary £1 Shares	2	2

#### Other subsidiaries

The Society has the following dormant subsidiaries all registered in England.

	Company numbers	2023	2022
		£	£
Autistic Cards Ltd.	(No. 00888690)	100	100
Autism North West Ltd	(No. 03331914)	2	2
Ideas on Autism Ltd.	(No. 03902836)	2	2
NAS Network Ltd.	(No. 03270103)	2	2
Autism Scotland Ltd.	(No. 03775069)	1	1
Autism Wales Ltd.	(No. 03775081)	1	1
Action for Autism Ltd.	(No. 03775060)	1	1
		<b>109</b>	<b>109</b>

All of the above listed subsidiary companies were dormant throughout this period and have the same registered office as the parent.

## 8 Results of trading companies and parent charity

	<b>The National Autistic Society 2023 £'000</b>	The National Autistic Society 2022 £'000	<b>NAS Academies Trust 2023 £'000</b>	NAS Academies Trust 2022 £'000	<b>NAS Services Ltd 2023 £'000</b>	NAS Services Ltd 2022 £'000	<b>Autism UK Ltd 2023 £'000</b>	Autism UK Ltd 2022 £'000
Turnover	<b>32,109</b>	30,760	<b>6,024</b>	7,175	<b>60,979</b>	57,559	<b>30</b>	139
Gift aid income from subsidiaries	<b>5,923</b>	5,810	-	-	-	-	-	-
Operating charges	<b>(41,752)</b>	(35,225)	<b>(6,687)</b>	(7,730)	<b>(55,054)</b>	(51,805)	<b>(23)</b>	(76)
<b>(Loss) surplus</b>	<b>(3,720)</b>	1,345	<b>(663)</b>	(555)	<b>5,925</b>	5,754	<b>7</b>	63
Administration and other costs	-	-	-	-	-	-	<b>(2)</b>	(7)
<b>Surplus (deficit) before actuarial (losses) gains</b>	<b>(3,720)</b>	1,345	<b>(663)</b>	(555)	<b>5,925</b>	5,754	<b>5</b>	56
Actuarial gains on defined benefit pension schemes	<b>8,932</b>	3,948	<b>2,595</b>	561	-	-	-	-
Amount covenanted to the charity	-	-	-	-	<b>(5,925)</b>	(5,754)	<b>(5)</b>	(56)
<b>Retained surplus for the year</b>	<b>5,212</b>	5,293	<b>1,932</b>	6	-	-	-	-

The net current asset 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 at March 2023 was £2, representing the share capital in each company (2022: £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent.

## 8 Results of trading companies and parent charity (continued)

The NAS Academies Trust (NAS AT) is an exempt charity regulated by the Secretary of State for Education through the Education Funding Agency, and a company limited by guarantee, incorporated in England and Wales (No. 07954396) on 17 February 2012. Its charitable purpose relates to the advancement of education for the public benefit; it is not autism exclusive. Whilst its assets are not wholly owned by the National Autistic Society, the charity does exercise control over its affairs and its accounts are therefore consolidated with those of the charity. The intention is that the Trust will operate a range of Free Schools that are autism specific. The first such school, the Thames Valley School, opened in September 2013. The second school, the Church Lawton School, opened in January 2015 and the third, The Vanguard School, opened in January 2020.

Effective 31 December 2022, NAS AT separated from the National Autistic Society and became independent. These financial statements reflect the operating results of the nine months up to that date.

All companies have an accounting year end of 31 March with the exemption of the NAS Academies Trust which has a year end of 31 August as directed by the Education & Skills 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.

	<b>2023</b>	2022
	<b>£'000</b>	£'000
NAS Services Ltd	<b>5,925</b>	5,754
Autism UK Ltd	<b>5</b>	56

Prior to separation on 31 December 2022, the charity exercised control over the assets of the NAS Academies Trust and provided support through services to enable the Trust to carry out its charitable purpose. During the year, the Trust purchased £188k (2022: £229k) in finance, payroll and HR support, IT support, project management and marketing services from the charity.

Amounts charged from NAS to NAS Services during the year were £55m (2022: £51.8m).

Amounts charged from NAS to Autism UK during the year were £2k (2022: £7k).

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

	<b>2023</b>
	<b>£'000</b>
NAS Services Ltd	<b>2,951</b>
Autism UK Ltd	<b>2</b>
Total	<b>2,953</b>

There were no other related party transactions.

## 9 Debtors

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Trade debtors	9,815	11,498	2,724	3,513
Other debtors	772	606	771	605
Amounts due from group undertakings	-	-	2,953	3,368
Prepayments and accrued income	2,512	2,490	2,379	2,198
<b>Total</b>	<b>13,099</b>	<b>14,594</b>	<b>8,827</b>	<b>9,684</b>

## 10 Creditors: amounts falling due within one year

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Loans repayable	425	425	425	425
Trade creditors	4,324	4,270	1,650	2,267
Taxation and social security	1,640	1,540	1,640	1,759
Accruals	5,544	3,592	5,539	3,263
Deferred fee income and grants	3,261	4,545	1,663	1,250
Deferred income other than fees	1,693	744	1,693	744
	<b>16,887</b>	<b>15,116</b>	<b>12,610</b>	<b>9,708</b>

## 11 Deferred income other than fees

Deferred income relates to advance booking on conferences, employment, diagnostic and EarlyBird training and income received in advance for deferred projects, both restricted and unrestricted.

	Group	Charity
	2023 £'000	2023 £'000
Balance as at 1 April 2022	744	732
Amounts released in year	(744)	(732)
Amounts deferred in year	1,693	1,693
<b>Balance as at 31 March 2023</b>	<b>1,693</b>	<b>1,693</b>

	Group	Charity
	2022 £'000	2022 £'000
Balance as at 1 April 2021	889	862
Amounts released in year	(889)	(862)
Amounts deferred in year	744	744
Balance as at 31 March 2022	744	744



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

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
NAS Enterprise Campus loan (Note a)	4,179	4,451	4,179	4,451
<b>Total</b>	<b>4,179</b>	<b>4,451</b>	<b>4,179</b>	<b>4,451</b>

### Note a

In July 2017, the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6m plus £0.12, 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 was originally secured on the City Road Offices, but from June 2022 Trustees elected to secure the loan against the Enterprise Campus. 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 severable.

### Dilapidations provision - Group and Charity

	2023 £'000	2022 £'000
At 1 April 2022	618	300
Amounts released in year	251	363
Amounts deferred in year	-	45
<b>At 31 March 2023</b>	<b>869</b>	<b>618</b>

The dilapidations provision is recognised on a lease by lease basis and is based on the group's best estimate of the likely committed cash flow.

## 13 Loans

The loan shown in note 12 is repayable as follows:

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between two & five years	1,274	1,274	1,274	1,274
Instalments falling due after five years	2,905	3,177	2,905	3,177
	<b>4,604</b>	<b>4,876</b>	<b>4,604</b>	<b>4,876</b>

## 14 Movement on restricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2023 £'000
Transforming lives					
• Education	464	21	(51)	-	<b>434</b>
• Social and independent living support	(22)	333	(312)	-	<b>(1)</b>
• Other charitable activities	2,235	3,191	(2,958)	-	<b>2,468</b>
Changing attitudes					
• Other charitable activities	118	128	(88)	-	<b>158</b>
<b>Total</b>	<b>2,795</b>	<b>3,673</b>	<b>(3,409)</b>	<b>-</b>	<b>3,059</b>

There are no significant individual restricted funds with balances of over £200,000 as at 31 March 2023.

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2022 £'000
Transforming lives					
• Education	486	13	(35)	-	464
• Social and independent living support	73	352	(447)	-	(22)
• Other charitable activities	1,809	3,218	(2,792)	-	2,235
Changing attitudes					
• Other charitable activities	88	77	(47)	-	118
<b>Total</b>	<b>2,456</b>	<b>3,660</b>	<b>(3,321)</b>	<b>-</b>	<b>2,795</b>

## 15 NAS Academies Trust

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Actuarial losses £'000	Divested 31 December 2022 £'000	Balance at 31 March 2023 £'000
Restricted fixed assets funds	15,300	62	432	-	(14,930)	-
Restricted revenue grants	4,493	5,963	5,761	-	(4,695)	-
Pension reserve	(2,204)	-	494	2,595	103	-
<b>Total</b>	<b>17,589</b>	<b>6,025</b>	<b>6,687</b>	<b>2,595</b>	<b>(19,522)</b>	<b>-</b>

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Actuarial losses £'000	Balance at 31 March 2022 £'000
Restricted fixed assets funds	15,803	14	563	46	-	15,300
Restricted revenue grants	4,051	7,161	6,673	(46)	-	4,493
Pension reserve	(2,271)	-	494	-	561	(2,204)
<b>Total</b>	<b>17,583</b>	<b>7,175</b>	<b>7,730</b>	<b>-</b>	<b>561</b>	<b>17,589</b>

## 16 Movement on unrestricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2023 £'000
General fund	10,862	87,814	(91,555)	(428)	(272)	-	825	<b>7,246</b>
Designated funds:							-	
• Fixed assets	20,950		(1,013)	428	272	-	-	<b>20,637</b>
		-	-	-	-	-	-	-
Property related growth and developments in Schools and Adult Services	-	-	-	-	-	-	-	-
Autism Education Trust	1,230	1,631	(1,165)	-	-	-	-	<b>1,696</b>
Technology	-	-	-	-	-	-	-	-
IT and Digital Strategy	-	-	-	-	-	-	-	-
Supporting Beneficiaries	-	-	-	-	-	-	-	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	(825)	<b>175</b>
<b>Total designated funds excl fixed assets</b>	<b>2,230</b>	<b>1,631</b>	<b>(1,165)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(825)</b>	<b>1,871</b>
Capital Purchase reserve	-	-	-	-	-	-	-	-
<b>Total unrestricted funds excl pension reserve</b>	<b>34,042</b>	<b>89,445</b>	<b>(93,733)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,754</b>
Pension reserve	(13,014)		307	-	-	8,932	-	<b>(3,775)</b>
				-	-			
<b>Total unrestricted funds</b>	<b>21,028</b>	<b>89,445</b>	<b>(93,426)</b>	<b>-</b>	<b>-</b>	<b>8,932</b>	<b>-</b>	<b>25,979</b>

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.

Autism Education Trust - To fund the ongoing development of the work of the Autism Education Trust in addition to that funded by the DfE.

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 21 for further details.

### **Designated funds no longer required**

Technology investment - Invest in smart technology to improve quality of life in adult social care and capital replacement programme to support the move to more hybrid working.

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.

IT and Digital Strategy - To support the development and roll out of the IT and digital aspects of the digital transformation programme.

Supporting Beneficiaries - To fund the development of new products to support our broader beneficiary group including the development of a new website over the next financial year.

## 16 Movement on unrestricted funds (continued)

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial losses £'000	Other transfers £'000	Balance at 31 March 2022 £'000
General fund	8,921	84,798	(83,048)	(710)	(260)	-	1,161	10,862
Designated funds:								
• Fixed assets	20,939	-	(959)	710	260	-	-	20,950
Property related growth and developments in Schools and Adult Services	1,099	-	-	-	-	-	(1,099)	-
Autism Education Trust	993	-	-	-	-	-	237	1,230
Technology	284	-	-	-	-	-	(284)	-
Supporting Beneficiaries	15	-	-	-	-	-	(15)	-
Local Authority Pension Scheme Reserve	1,000	-	-	-	-	-	-	1,000
Total designated funds excl fixed assets	3,391	-	-	-	-	-	(1,161)	2,230
Capital Purchase reserve	-	-	-	-	-	-	-	-
Total unrestricted funds excl pension reserve	33,251	84,798	(84,007)	-	-	-	-	34,042
Pension reserve	(17,185)	-	223	-	-	3,948	-	(13,014)
Total unrestricted funds	16,066	84,798	(83,784)	-	-	3,948	-	21,028

## 17 Analysis of assets and liabilities between funds

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	<b>Total funds 2023 £'000</b>	Total funds 2022 £'000
Fixed assets	24,290	-	<b>24,290</b>	41,126
Net current assets	10,512	3,059	<b>13,571</b>	20,573
Creditors: amounts falling due after more than one year	(5,048)	-	<b>(5,048)</b>	(5,069)
Defined benefit pension scheme liabilities	(3,775)	-	<b>(3,775)</b>	(15,218)
Net assets including pension liabilities	25,979	3,059	<b>29,038</b>	41,412

	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	NAS AT Restricted funds 2022 £'000	Total funds 2022 £'000
Fixed assets	25,826	-	15,300	41,126
Net current assets	13,285	2,795	4,493	20,573
Creditors: amounts falling due after more than one year	(5,069)	-	-	(5,069)
Defined benefit pension scheme liabilities	(13,014)	-	(2,204)	(15,218)
Net assets including pension liabilities	21,028	2,795	17,589	41,412

## 18 Operating lease commitments

	Property		Other leases	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Operating leases which expire:				
Not later than one year	<b>3,287</b>	2,444	<b>397</b>	446
Later than one year and not later than five years	<b>8,394</b>	11,322	<b>575</b>	348
Later than five years	<b>3,601</b>	831	<b>5</b>	-
	<b>15,282</b>	14,597	<b>977</b>	794

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 2022-23, payments on operating leases was £3,556k (2021-22: £3,395k).

### Commitments as lessor

On 1 November 2021, the National Autistic Society entered into a 20-year lease for the Anderson School.

The total of future minimum lease receipts (for Group and Charity) under non-cancellable operating leases are as follows:

	2023 £'000	2022 £'000
Within one year	<b>939</b>	902
Between one and five years	<b>4,984</b>	4,790
In five years or more	<b>14,957</b>	15,680
	<b>20,880</b>	21,372

## 19 Capital commitments

There are no capital commitments as at end 2022-23 (2021-22: £nil).

## 20 Taxation

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

## 21 Information regarding employees and Trustees

Staff employed calculated on a full time equivalents (FTE) during the year was:

	2023 FTE	2022 FTE
Footing the Bill	23	16
Transforming Lives		
• Education other than NAS AT	48	516
• Education - NAS AT (up to 31 December 2022)	103	123
• Social and independent living support	1,390	1,466
• Other charitable activities	138	132
Changing attitudes		
• Other charitable activities	14	18
Behind the scenes	123	102
	<b>2,279</b>	<b>2,373</b>

The average number of employed staff in the year was 2,469 (2021-22: 2,527).

Staff costs comprise:

	2023 FTE	2022 FTE
Gross wages and salaries	55,645	53,674
Agency staff	9,587	6,999
Social Security costs	5,019	4,294
Pension costs	3,552	3,658
<b>Total</b>	<b>73,803</b>	<b>68,625</b>

During the year, £64k (2022: £87k) was paid out in redundancy and £77k (2022: £317k) 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:

	2023 Number	2022 Number
£60,001 - £70,000	7	15
£70,001 - £80,000	6	4
£80,001 - £90,000	6	5
£90,001 - £100,000	1	2
£100,001 - £110,000	4	5
£110,001 - £120,000	-	1
£130,001 - £140,000	1	1
	<b>25</b>	<b>33</b>

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

	2023 Number	2022 Number
<b>Defined contribution schemes:</b>		
NAS Stakeholder Scheme	13	17
<b>Defined benefit schemes:</b>		
Brent Pension Scheme	-	1
Berkshire Pension Scheme	-	1
Teachers' Pension Scheme	12	14
<b>Total</b>	<b>25</b>	<b>33</b>

Further details of all NAS pension schemes are shown in note 21.

The senior management team is made up of eight directors (2022: 11) led by the Chief Executive Officer. The employment benefit of the team was £1,030k (2022: £1,015k).

No Trustee or person related or connected by businesses to them, has received any remuneration from the charity during the year (2022: none).

Eight trustees and national forum members (2022: eight) were reimbursed expenses during the year totalling £4,698 (2022: £2,192). This principally represents reimbursed travel and subsistence expenses incurred in attending Trustees' and national forum meetings. During the year, Trustees made donations to the charity amounting to £1,235 (2022: £760).

The charity purchased insurance costing £14.5k (2022: £11k) 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 8.

## 22 Pension commitments

The National Autistic Society operates both defined benefit and defined contribution pension schemes for the benefit of its employees.

### Defined benefit pension 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 below.

### 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.



Pensions costs are assessed in accordance with the advice of the Government Actuary. The National Autistic Society has 62 active members (2022: 62). At the point of becoming independent from NAS, NAS AT has 35 active members (2022: 35 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. NAS Employer's contributions in the year totalled £773,687 (2022: £713,465). NAS AT employer contribution totalled for the nine months ended 31 December 2022 £289,724 (12 months 2022/23: £317,239).

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 2023 were estimated to be £910,000. Estimated contributions for 31 March 2024 are £3,044,000.

### Assumptions

Brent Scheme. The latest actuarial valuation of the National Autistic Society's liabilities took place as at 31 March 2021. The principal assumptions used by the independent qualified actuaries in updating the latest valuation of the scheme:

### Principal financial assumptions

	Brent Scheme	
	2023 % p.a.	2022 % p.a.
Rate of general increase in salaries	3.30	3.5
Rate of increase to pensions in payment (CPI)	3.00	3.2
Discount rate	4.75	2.7

### Principal demographic assumptions

	2023 Males	2022 Males	2023 Females	2022 Females
Future lifetime from age 65 (currently aged 65)	22.0	22.1	24.7	24.5
Future lifetime from age 65 (currently 45)	22.9	23.2	26.0	26.0

### Reconciliation funded status to balance sheet

	31 March 2023 £'000	31 March 2022 £'000
Value as at:		
Notional value of assets	21,017	21,516
Present value of liabilities	25,089	33,228
<b>Net pension (liabilities)</b>	<b>(4,072)</b>	<b>(11,712)</b>

## Analysis of income and expenditure

Period ending	31 March 2023 £'000	31 March 2022 £'000
Current service cost	-	419
Interest cost	883	700
Expected return on assets	(579)	(395)
<b>Expense recognised on SOFA</b>	<b>304</b>	<b>724</b>

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

	31 March 2023 £'000	31 March 2022 £'000
Opening present value of liabilities	33,228	35,143
Current service cost	-	419
Interest cost	882	700
Contribution by participants	-	70
Actuarial losses (gains) in liabilities	(8,012)	(2,273)
Estimated benefits paid out	(1,009)	(731)
<b>Closing present value of liabilities</b>	<b>25,089</b>	<b>33,328</b>

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

	31 March 2023 £'000	31 March 2022 £'000
Opening fair value of assets	21,516	19,637
Expected return on assets	579	395
Actuarial (losses) gains on assets	(961)	1,235
Contribution by employers	892	910
Contributions by participants	-	70
Net benefits paid out	(1,009)	(731)
<b>Closing fair value of assets</b>	<b>21,017</b>	<b>21,516</b>

	31 March 2023 £'000	31 March 2022 £'000
Actual return on assets		
Expected return on assets	579	395
Actuarial (losses) gains on assets	(961)	1,235
<b>Actual return on assets</b>	<b>(382)</b>	<b>1,630</b>

	31 March 2023 £'000	31 March 2022 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	7,051	3,508
Total gains (losses) in STRGL	7,051	1,630

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

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

	<b>31 March 2023 £'000</b>	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	<b>21,017</b>	21,516	19,637	15,806	15,977
Present value of liabilities	<b>25,089</b>	33,228	35,143	27,897	31,234
<b>Deficit</b>	<b>(4,072)</b>	(11,712)	(15,506)	(12,091)	(15,257)

## History of experience gains and losses

	<b>31 March 2023 £'000</b>	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Experience gains (losses) on assets	<b>(961)</b>	1,235	3,134	(496)	663
Experience gains (losses) on liabilities	<b>(8,012)</b>	(2,273)	6,884	(3,523)	2,140

## Berkshire Scheme

The Berkshire Scheme relates entirely to NAS AT, which became independent on 31 December 2022. Amounts below related to income and expenditure are quoted for the nine months ended at that date. Balance sheet amounts relate to the position as at that date.

The LGPS is a funded defined benefit scheme, with the assets held in separate trustee-administered funds. The pension charge for the nine months ended 31 December 2022 for the LGPS was £404,861 (12 months in 2021/22: £261,316). The agreed contribution rates for future years are 21.6% 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 August 2023 were estimated to be £316,000.

## Principal financial assumptions

	<b>2023 % p.a.</b>	2022 % p.a.
Rate of general increase in salaries	<b>3.90</b>	4.05
Rate of increase to pensions in payment (CPI)	<b>2.90</b>	3.05
Discount rate	<b>4.20</b>	2.55

## Principal demographic assumptions

	<b>2023</b>	2022	<b>2023</b>	2022
	<b>Males</b>	Males	<b>Females</b>	Females
Future lifetime from age 65 (currently aged 65)				
Retiring today	<b>21.0</b>	21.3	<b>23.8</b>	21.2
Retiring in 20 years	<b>22.3</b>	22.6	<b>25.3</b>	22.5

## Expected return on assets

### Reconciliation funded status to balance sheet, value as at:

	<b>31 December</b>	31 March	31 March	31 March
	<b>2022</b>	2022	2021	2020
	<b>£'000</b>	£'000	£'000	£'000
Notional value of assets	<b>2,098</b>	1,862	1,310	864
Present value of liabilities	<b>2,311</b>	4,066	3,581	1,785
<b>Net pension (liabilities)</b>	<b>(213)</b>	(2,204)	(2,271)	(921)

## Analysis of income and expenditure

	<b>31 December</b>	31 March	31 March	31 March
	<b>2022</b>	2022	2021	2020
	<b>£'000</b>	£'000	£'000	£'000
Service cost	<b>316</b>	690	422	427
Net interest on the defined liability (asset)	<b>3</b>	44	19	11
Administration expenses	<b>2</b>	1	1	–
<b>Expense recognised on SOFA</b>	<b>321</b>	735	442	438

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

	<b>31 December</b>	31 March
	<b>2023</b>	2022
	<b>£'000</b>	£'000
Opening present value of liabilities	<b>4,066</b>	3,581
Opening balance adjustment due to timing	<b>354</b>	-
Current service cost	<b>938</b>	690
Interest cost	<b>76</b>	74
Change in financial assumptions	<b>(3,152)</b>	(388)
Change in demographic assumptions	<b>(54)</b>	-
Estimated benefits paid net of transfers in	<b>(21)</b>	(15)
Experience loss (gain) on defined benefit obligation	<b>13</b>	13
Contributions by scheme payments	<b>91</b>	111
<b>Closing present value of liabilities</b>	<b>2,311</b>	4,066

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

	<b>31 December 2023 £'000</b>	31 March 2022 £'000
Opening fair value of assets	<b>1,862</b>	1,310
Opening balance adjustment due to timing	<b>(246)</b>	-
Interest on assets	<b>31</b>	30
Return on assets less interest	<b>86</b>	173
Administration expenses	<b>(2)</b>	(1)
Contributions by employers	<b>297</b>	254
Contributions by participants	<b>91</b>	111
Estimated benefits paid plus unfunded net of transfers	<b>(21)</b>	(15)
<b>Closing fair value of assets</b>	<b>2,098</b>	1,862

	<b>31 December 2023 £'000</b>	31 March 2022 £'000
Actual return on assets	<b>31</b>	30
Interest on assets	<b>31</b>	30
Return on assets less interest	<b>86</b>	173
<b>Actual return on assets</b>	<b>117</b>	203

	<b>31 March 2023 £'000</b>	31 March 2022 £'000
Analysis of amounts recognised in STRGL*	<b>£'000</b>	£'000
Total actuarial gains (losses)	<b>(3,279)</b>	548
Total gains (losses) in STRGL	<b>(3,279)</b>	548

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

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

	<b>31 December 2023 £'000</b>	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	<b>2,098</b>	1,862	1,310	864	743
Present value of liabilities	<b>2,311</b>	4,066	3,581	1,785	1,287
<b>Deficit</b>	<b>(213)</b>	(2,204)	(2,271)	(921)	(544)

## Somerset Scheme

### Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2023 were estimated to be £98,000. Estimated contributions for 31 March 2024 are £98,000.

### Principal financial assumptions

	2023 % p.a.	2022 % p.a.
Rate of general increase in salaries	3.90	4.35
Rate of increase to pensions in payment (CPI)	2.90	3.35
Discount rate	4.80	2.60

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

### Principal demographic assumptions

Future lifetime from age 65 (currently aged 65)	2023 Males	2022 Males	2023 Females	2022 Females
Retiring today	21.4	23.1	23.2	24.7
Retiring in 20 years	22.7	24.4	24.7	26.1

### Reconciliation funded status to balance sheet

Value as at:	31 March 2023 £'000	31 March 2022 £'000
Notional value of assets	3,964	4,163
Present value of liabilities	3,667	5,466
<b>Net pension (liabilities)</b>	<b>297</b>	<b>(1,303)</b>

### Analysis of income and expenditure

Value as at:	31 March 2023 £'000	31 March 2022 £'000
Service cost	45	67
Net interest on the defined liability (asset)	34	32
Administration expenses	2	2
<b>Expense recognised on SOFA</b>	<b>81</b>	<b>101</b>

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

	31 March 2023 £'000	31 March 2022 £'000
Opening present value of liabilities	5,466	5,686
Current service cost	45	67
Interest cost	140	109
Contributions by participants	6	8
Changed in financial assumptions	(1,607)	(202)
Change in demographic assumptions	(424)	-
Experience loss (gain) on defined benefit obligation	236	8
Net benefits paid out	(195)	(210)
<b>Closing present value of liabilities</b>	<b>3,667</b>	<b>5,466</b>

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

	31 March 2023 £'000	31 March 2022 £'000
Opening fair value of assets	4,163	4,007
Expected return on assets	(78)	315
Actuarial (losses) gains on assets	34	-
Administration expenses	(2)	(2)
Contribution by employers	36	45
Contribution by participants	6	8
Net benefits paid out	(195)	(210)
<b>Closing fair value of assets</b>	<b>3,964</b>	<b>4,163</b>

	31 March 2023 £'000	31 March 2022 £'000
Actual return on assets	(78)	315
Expected return on assets	34	-
<b>Actual return on assets</b>	<b>(44)</b>	<b>315</b>

	31 March 2023 £'000	31 March 2022 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	1,645	432
Total gains (losses) in STRGL	1,645	(128)

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

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

	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Fair value of assets	3,964	4,163	4,007	3,194	3,553
Present value of liabilities	3,667	5,466	5,686	4,697	5,141
<b>Deficit</b>	<b>297</b>	<b>(1,303)</b>	<b>(1,679)</b>	<b>(1,503)</b>	<b>(1,588)</b>

## Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the National Autistic Society's main scheme, comprising auto-enrolment and enhanced schemes. The scheme is administered by Scottish Widows. There are currently 1,390 active members in auto-enrolment and 427 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 £1,810k.

## 23 Removal of NAS AT

On 31 December 2022, NAS AT ceased to be controlled by the National Autistic Society and therefore as of that date, the assets and liabilities of NAS AT have been removed from the group accounts of the National Autistic Society.

The assets and liabilities were represented by the following funds:

	<b>£'000</b>
Tangible fixed assets	
• Cost	<b>15,460</b>
• Depreciation	<b>(445)</b>
	<b>15,015</b>
Debtors	<b>2,234</b>
Cash at bank and in hand	<b>4,641</b>
Creditors: amounts falling due within one year	<b>(2,156)</b>
Defined benefit pension scheme liabilities	<b>(213)</b>
	<b>19,521</b>

	<b>£'000</b>
Restricted funds	<b>4,610</b>
Restricted fixed assets funds	<b>15,014</b>
Pension reserve	<b>(103)</b>
	<b>19,521</b>



## 24 Comparative information

Analysis of income and expenditure in the year ended 31 March 2022 between restricted and unrestricted funds:

	Notes	Unrestricted funds £'000	Restricted funds £000	NAS AT restricted funds £000	2022 Total funds £'000
<b>Income &amp; endowments from:</b>					
Income from charitable activities					
Transforming lives:					
• Education		23,084	1	5,095	<b>28,180</b>
• Social and independent living support		47,379	-	-	<b>47,379</b>
• Other charitable activities		4,199			<b>4,199</b>
Changing attitudes					
• Other charitable activities		230	-	-	<b>230</b>
Donations and legacies	3	8,814	3,659	2,045	<b>14,518</b>
Other trading activities	4	165	-	-	<b>165</b>
Investment income		17	-	3	<b>20</b>
Other income	5	911	-	31	<b>942</b>
		<u>84,798</u>	<u>3,660</u>	<u>7,175</u>	<b>95,633</b>
<b>Expenditure on:</b>					
Raising funds		1,377	-	-	<b>1,377</b>
Expenditure on charitable activities					
Transforming lives					
• Education		22,012	35	7,730	<b>29,776</b>
• Social and independent living support		51,823	447	-	<b>52,270</b>
• Other charitable activities		8,013	2,792	-	<b>10,805</b>
Changing attitudes					
• Other charitable activities		559	47	-	<b>606</b>
<b>Total</b>	6	<u>83,784</u>	<u>3,321</u>	<u>7,730</u>	<b>94,834</b>
<b>Net income (expenditure)</b>	7	1,014	339	(555)	<b>798</b>
Transfers between funds	16-18				
Actuarial gains (losses) on defined benefit pension scheme	24	<u>3,948</u>	-	561	<b>4,509</b>
<b>Net movement in funds</b>		4,963	339	6	<b>5,307</b>
<b>Reconciliation of funds</b>					
Total fund balances brought forward at 1 April 2021	16-18	<u>16,066</u>	<u>2,456</u>	<u>17,583</u>	<b>36,105</b>
<b>Total fund balances carried forward at 31 March 2023</b>	16-18	<u>21,028</u>	<u>2,795</u>	<u>17,589</u>	<b>41,412</b>

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

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

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

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

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



The National Autistic Society is a charity registered in England and Wales (269425) and in Scotland (SC039427) and a company limited by guarantee registered in England (No.1205298), registered office 393 City Road, London EC1V 1NG.