

National Autistic Society

Annual report

2023-2024



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

NATIONAL AUTISTIC SOCIETY

YEAR ENDED 31 MARCH 2024

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Our impact in 2023-24

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.

Over a million people visited our website for vital advice or guidance. All together, they looked at our advice pages over four million times.

Over 5,000 people called or emailed our charity for support.

We supported 670 autistic adults in our services across the UK, providing expert help in people's homes and communities so they can thrive.

In our national Diagnostic and Assessment Service, we dealt with over 4,000 enquiries and provided expert clinical consultations and enhanced diagnostic assessments for 264 people.

The Autism Central programme, which we host, provided learning sessions to 9,318 families and carers, helping them to become more confident and knowledgeable about autism.

We set up new branches in Rugby, Flintshire and Portsmouth to provide local activities and support.

In Scotland, our programmes supported almost 170 young people, autistic adults after diagnosis and families.

In Wales, 250 people have taken part in our new Peer Support Project which gives autistic people opportunities in a safe environment where you can be yourself and meet others with similar interests and life experiences.

In Northern Ireland, we supported 663 people from our innovative Belfast Centre with a mix of daytime activities, family support and a lending library.

In England, our Autism Inpatient Mental Health Casework Service helped 147 autistic individuals and their families understand their rights and entitlements to prevent or challenge detention in mental health hospitals.

"I'm constantly on your website, your information is amazing, you're the backbone of everything to do with autism in this country." Visitor to our stand at The Autism Show

"I was confused and distraught and shared my confused thoughts. I received information, reassurance and support that had a huge impact in our lives." Parent who used our Autism Inpatient and Mental Health Service

"This place has saved me from a very dark and lonely time in my life and I cannot say enough good things about it. I'm on here every single day and just feel like I fit here whereas I've always seemed to be an outsider in my day-to-day life." Online community user

2. Influence and collaborate with others to improve standards and adjustments

Almost 450 children were taught in our autism-specific specialist schools and our custom-built innovative Cullum Centres in mainstream schools.

Over 100,000 professionals across education, health and social care improved their knowledge and practice by getting training from our expert Autism Know How team and our partners, the Autism Education Trust. Almost 1,000 people joined our annual conference to develop their insight.

We worked with over 100 organisations and businesses to embed better autism practice through our Accreditation and Inclusion Awards.

"I come here when I'm overwhelmed, as well as when I need to let some things off my chest. I find it helps." Autistic student at a Cullum Centre school

"The course has helped me to better understand autism and given me useful, practical tips to better support the people I work with." Delegate who attended our SPELL framework training

3. Transform society by building understanding, acceptance and respect for all autistic people.

Almost 25,000 campaigners took action with us to say it's #TimeToAct, calling out delays to crucial reforms to the *Mental Health Act* in England and Wales, and to ask their MP to find out more about our #LetEveryAutisticChildLearn campaign to fix the education system for autistic children.

In Scotland, following our campaigning, *the Learning Disabilities, Autism and Neurodivergence Bill* included key proposals for mandatory autism training and a Commissioner for autistic people.

In April 2023, we worked with local campaigners and successfully reversed the restricted criteria to get an autism diagnosis in Bristol.

2024 saw the launch of our General Election Campaign, #ChangeTheConversation, which saw more than 800 autistic people let us know about their experiences of campaigning.

“The average time autistic people spend in inpatient mental health units is five and a half years. That’s five and a half years in chaotic, overwhelming and constantly changing environments that are not built for autistic people.” ZeZe, our Young Ambassador who handed in our #TimeToAct petition to 10 Downing Street

“You will see a child that probably looks like they’re taking everything in, but is actually in such a state of terror, it’s not possible to learn really.” Parent of an autistic child quoted in our *Education report 2023*, part of our #LetEveryAutisticChildLearn campaign

“We have been calling for a Commissioner for autistic people for several years. A Commissioner would help to ensure that autistic people get the support that they are entitled to, while also holding local government, national government, and service providers to account. The proposal of this legislation is a huge step towards our vision of a society that works for autistic people.” Rob Holland, Director of National Autistic Society Scotland

Introduction from our Chief Executive

This has been a defining year for the National Autistic Society as we strive towards our vision to create a society that works for autistic people and their families. In our Vision to Reality strategy published last year, we outlined our core beliefs and ambitions: supporting all autistic people; influencing and collaborating to improve support; and transforming society.

These are huge ambitions and will take many years to achieve fully. Our strategy set out the first steps we needed to take and this year has been pivotal in achieving those. To give just two examples, our influential *Education report* and #LetEveryAutisticChildLearn campaign was part of our ambition to help more autistic children to have better educational experiences. Our Peer Support Project in Wales is helping to fulfil to our ambition to nurture peer networks of autistic people to combat loneliness and isolation. We'll keep building on these steps until we reach our goal to create a society that works for autistic people.

It hasn't been an easy year. Economic and political insecurity, council funding cuts and the cost of living have hit our charity just as they have hit everyone's lives. We had to make tough decisions to close some services where, after trying everything we could, we just couldn't afford to keep running them. And it means that we haven't been able to make all the progress we wanted to in our first year of the new strategy.

But Vision to Reality is still exactly what we are working for and I would like to thank our dedicated staff for all that we have achieved this year. We will continue to provide adult services to meet the needs of people who face the most complex challenges while pioneering a new universal information and advice service. We will train staff across the country and pilot new forms of support in education. We will keep fighting for autistic people's rights in every nation of the UK and collaborate with autistic people and other organisations in our powerful movement for change.

Whatever we haven't achieved in our first year remains on our to-do list for the second. We end the year with stronger foundations for making these changes happen, and I look forward to standing side-by-side with you all to create a society that truly works for autistic people.



Caroline Stevens
Chief Executive

Message from our Chair

Despite the difficult financial environment, the National Autistic Society has continued to transform lives this year. We are proud that over a million people visited our website for vital advice or guidance about autism. Our online community was a lifeline for 473 people each month, offering a safe space to talk, and share advice and experiences. In our adult services, we provided expert support to 670 autistic adults.

We know that training professionals in education, health and social care is key to achieving the changes that autistic people need to see in society. In 2023-24, our Autism Know How team and partners, the Autism Education Trust, trained over 100,000 professionals, improving their autism knowledge and understanding.

We are training employers too and recognising those which welcome autistic employees with our new Inclusive Employer Award. With only 29% of autistic people in employment, it is so important to reward organisations which implement the adjustments that autistic people need at work.

On policy and influencing, 25,000 people campaigned with us for vital changes to the *Mental Health Act* and to fix the education system for autistic pupils. I would like to thank everyone who shared their or their loved one's experiences; these personal quotes and stories were crucial to the impact of the campaigns. Another notable campaigning success came in Bristol, when working alongside local campaigners, we saw the reversal of plans to restrict criteria to get an autism diagnosis.

None of this work would be possible without our highly dedicated staff, volunteers, fundraisers and supporters. It is only thanks to your support that we can provide vital advice and guidance, campaign for improved rights and fight for better education and employment opportunities for autistic people. Thank you for supporting our fight for a society that works for autistic people and I hope you enjoy reading more about our impact in this report.



Dr Stephen Ladyman
Chair of the Board of Trustees

Strategic report: Part one

Our achievements in 2023-24

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, website, helplines and local branches continued to provide life-changing support for autistic people and their families. Here are just a few of the highlights.

Supporting autistic adults in our services

This past year has been one of change and turnaround in our adult services. Throughout this, we continued to support 670 people across the UK, providing person-centred, expert help so that they can thrive.

In 2022-23, our adult services made a large deficit. Over the course of 2023-24, we were able to turn this around to a break-even position. Sadly, the deficit meant we had to close unviable services in the East Midlands and Wales.

Going forward, we will continue to meet the needs of the people we currently support, funded through a combination of fees, grants, fundraising and stronger partnership working. We will focus on providing bespoke supported living solutions for autistic adults with complex needs.

Improving accommodation

In 2023-24, we completed a major refurbishment of Kingsley House in Devon which saw three new flats for the people we support. As part of an ongoing programme of renovation due for completion in 2025, the Kingsley House accommodation project will deliver 14 individual self-contained flats with adjoining support staff areas and private outside spaces.

Numerous other refurbishment and general improvement works across the charity have been delivered, including new bathrooms at locations such as Clayton Croft and Milton Close.

Meet Rebekah

"I love sunbathing in my garden, cooking and baking."

Rebekah lives in one of our residential services. She loves music, dancing and meeting up with her friends. Rebekah has one-to-one support throughout the day to help her live as independently as she can. You can watch her film at www.autism.org.uk/meet-rebekah

Empowering autistic people with advice and guidance

In 2023-24, we began to establish our vision for the future of our advice and support services for autistic people and their families. Our 'Autism Help' programme made changes to lay the foundations for this. While this was happening, the teams involved continued to support thousands of autistic people and families across a range of services.

In 2023-24, over a million people visited our website for vital advice or guidance. All together, they looked at our advice pages over four million times. All the advice and guidance on our website is based on detailed evidence reviews carried out by our Research and Evaluation team. This ensures all our information is based on evidence, research and lived experience. Last year, we completed six reviews of the latest evidence on topics from diagnosis to demand avoidance to update our online guidance.

We started work on several projects to improve the advice on our website. Our Autism Services Directory is undergoing a major revamp, which will make it easier for autistic people and their families to source local support from summer 2024.

We have begun transforming our autism information resources to provide many more of them and in a range of new formats. These include new practical information resources, with enhanced multimedia content, templates and toolkits. Our new diagnosis resources will launch in summer 2024.

Over the year, our team supported 1,726 autistic people and families through our advice and guidance services and responded to 3,241 requests for other help. In addition, our Autism Inpatient Mental Health Service supported 147 autistic people and families; our Parent to Parent Service supported 348 parents and our online community had 473 people on average using it every month.

"It opened access to services we didn't know we were entitled to. I was confused and distraught and shared my confused thoughts, I received information, reassurance and support that had a huge impact in our lives." Parent who used our Autism Inpatient Mental Health Service

"I don't think you realise how much this has helped already." Caller to our Parent to Parent Service

"You are welcome here. Meeting autistic folk is harder than I thought but conversing with us here was a very welcome and eye-opening experience for me in the best way." Online community user

Providing expert diagnosis assessments

In our national Diagnostic and Assessment Service, we dealt with over 4,000 enquiries and provided expert clinical consultations and enhanced diagnostic assessments for

264 people. We also approved redesign plans and agreed investment to develop our diagnostic services to increase access to assessments and diagnosis.

"Everyone is knowledgeable and understanding. The diagnosis confirmed what we thought and we feel calmer because of it." Feedback on our Diagnosis and Assessment team

New resources for families and carers

Autism Central is a peer education programme, commissioned by NHS England and run by a consortium of charities and hosted by the National Autistic Society. Launched in spring 2023, it aims to increase access to support, learning and resources for families, carers and personal assistants of autistic children and adults.

In 2023, seven regional hubs were contracted to recruit, train and support peer educators – people with lived experience as a parent or carer of an autistic person. These peer educators deliver group and one-to-one sessions for other families, carers and personal assistants. Across 2023-24, the programme recruited and trained a network of 171 peer educators across England who provided 121 and group sessions to 9,318 individual families and carers and 175 personal assistants.

A centrally managed online portal provides information, signposted resources and learning materials for both peer educators and families, carers and personal assistants. Across 2023-24, the portal reached 63,827 new users.

The intention is that through peer-to-peer learning, families, carers and personal assistants become more confident and knowledgeable about autism, and better able to navigate the systems they encounter. This in turn leads to better outcomes for autistic children and adults (including less hospitalisation) and increased family wellbeing.

More local support in our branches

The branch network has experienced significant growth since the previous year. We have established several new branches, including an all-girls group in Wandsworth, London. Additionally, we have a new branch in Rugby and are launching branches in Flintshire and Portsmouth. Our online branches have seen growing interest too, and are now thriving, with autistic participants and volunteers attending regularly.

"The group were so welcoming and I felt comfortable enough to turn my camera on. I really enjoyed speaking with everyone and can't wait for the next session." Online branch member

Support for life in Northern Ireland

Our state-of-the-art Autism Centre in Belfast has continued to go from strength-to-strength. Offering a mix of daytime activities, family support and a lending library, the centre was a lifeline for local families.

In our Northern Ireland Strategy, we committed to developing and growing our Support for Life Programme and the range of services we provide from the centre. We now run ten programmes in the evenings and at weekends and the centre has supported 267 individuals. Our online social groups are supporting 27 adults, and 369 families were supported via our family support service. In line with our strategy, we have developed a mentoring programme for autistic adults.

We are committed to establishing participation groups to enable autistic people to shape our services, policies and campaigns. This year, we established an adult participation group and a young person's participation group.

Over the course of the Northern Ireland strategy, we committed to establishing a new Autism Centre. We have been successful in getting planning for our new centre in Randalstown and building will start in summer 2024.

M's story

"The only time M left the house in the last four years was to visit his auntie, get his groceries and take a walk down the country lane beside his house so he was very isolated.

"M's main aims at the first mentoring session were to get a job and live independently. We identified that to increase his employment and communication skills, M might consider volunteering work. By week three, M had started volunteering in a local food bank. He revamped all the signage and rotation of food donations independently, with little support. He then started to increase his role and communication with other members of the team in the charity shop. M has displayed a huge increase in communication skills with his colleagues, and can approach and ask questions when needed and the charity shop manager can't speak highly enough of him." Joanne, M's mentor at the Belfast Centre

Transforming lives in Scotland

In line with our strategy in Scotland, in 2023-24, we launched Empower Up, our programme of support for newly-diagnosed autistic children and young people aged 12-21.

Similarly, we launched Embrace Autism – a post-diagnostic support programme for autistic adults. Reaching more than 70 people, 92% of participants said the programme was valuable and they would recommend it to others.

We successfully launched our Connections programme aimed at tackling social isolation and loneliness experienced by autistic adults. In 2023-24, we delivered this

programme to 49 autistic adults aged 25-55 through a mix of online and in-person groups. We secured three years of funding from the Scottish Government's 'Cashback for Communities to continue delivering Moving Forward+ which supports autistic young people from deprived backgrounds towards positive destinations. It has also allowed us to work directly with a younger cohort who are not within education. For 2023-24, 50 young people have taken part in this highly personalised programme.

We have also launched 'Growing Up', a two-year programme which provides support to families whose sons or daughters are approaching the transition from childhood to adulthood, with more than 20 families benefiting to date.

In line with our strategy, we have established a Youth Steering Group for Empower Up, a Youth Advisory Council for Moving Forward+ and a Carers' Voices Group for Growing Up to shape and steer our delivery.

Tackling isolation in Wales

Our Welsh Peer Support initiative, launched in 2020, aims to increase the availability of peer support social groups for autistic adults across Wales, tackling loneliness and isolation. To date, the project has enabled the development of ten new peer support groups and provided a comprehensive toolkit to help people set up additional groups.

The peer support groups have already proven beneficial, with over 250 individuals attending and reporting significant improvements in their sense of connectedness and wellbeing. As the project continues to evolve, it is poised to make a lasting impact on the lives of many autistic adults.

In 2024-25, we plan to:

- continue with refurbishments in our adult services
- launch newly revamped areas of our website including a new-look Autism Services Directory, upgraded online community platform and a tool to help people find the right advice for them
- launch new advice pages on diagnosis and employment, including a huge range of new resources
- increase diagnosis and assessment service capacity
- begin building our new centre in Randalstown in Northern Ireland
- build on the positive evaluation of our Embrace Autism programme in Scotland and deliver it to a further 100 people
- develop a peer-support and volunteer strategy which includes branches
- train other organisations in our Skills for Life programme for young people so that autistic young people across Northern Ireland have opportunities to develop skills for independence
- expand the number of parent support branches in Northern Ireland
- run a campaign on the lack of service provision for autistic people in Northern Ireland with complex and high support needs and their families.

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. Here's how we influenced and collaborated with others this year, including professionals in healthcare and education, employers, local and national government and other groups and charities.

Upskilling professionals with Autism Know How

In 2023-24, we launched 'Autism Know How', which brings together all our products and services aimed at improving autism practice among professionals and organisations. During the year, 16,637 people accessed our training services. A further 1,080 people accessed our Professionals' Conference. 114 new organisations registered with our Accreditation services and 176 organisations received an Accreditation award.

"Guest speakers gave us a talk about their lived experiences. I found that helpful, as it is always good to hear from autistic people themselves." Delegate on our Supporting autistic people through social care assessments training

"Working towards the Accreditation Award has supported us to raise the profile of autism across our federation of schools. Staff have developed their understanding, knowledge and approach in this area, helping to shape a more focused autism provision. Children have enjoyed being part of this process, particularly being part of a neurodiversity school committee which is further helping us to shape our school offer of support." Accreditation customer

Working with the Autism Education Trust

In 2023-24, our partners, the Autism Education Trust (AET), trained 85,000 education professionals across England through our Department for Education supported professional development programme. This is an increase of 16% on last year. The delegate satisfaction feedback across all phases (ie Early Years, Schools and Post-16) remains at 95% and there is a consistent 90% of delegates who report their knowledge and practice has improved. We now have AET licensed training partners in 75% of local authorities.

Rewarding inclusive employers

Throughout 23-24, we worked with organisations and autistic people to develop the Autism Inclusive Employer Kitemark which launched in April 2024.

The award looks to increase knowledge and confidence amongst employers to promote the increased inclusion of autistic people within the workplace and to ensure they are supported to meet their needs. The coming year will see the promotion of the award and further encouragement for organisations to sign up and improve autistic people's experiences at work.

Cullum Centres in mainstream schools

Our Cullum Centres help autistic students get the support they need in a mainstream school setting. The centres provide specialist support from trained staff, such as learning in small groups, and a calm setting to retreat to.

Throughout 2023-24, we saw the build and development of our first primary school Cullum Centre at Canterbury Academy, Kent, set to open in May 2024.

We continue to form relationships and encourage further growth of the centres in the South East of the UK.

"Our quiet room is one of the most important spaces. (...) When students have a meltdown or a bit of a wobbly day or they just need some time out, it's so effective, and it's perfect - it's just a really nice quiet space with lots of sensory toys in there and they can use it how they wish." Cullum Centre teacher

Focusing on work and the future in our schools

In our four schools, we have expanded our work experience offer, with a wider range of providers now better engaged post-pandemic. Pupils have benefited from curriculum review and development to expand our offer, and as a result achieved in a range of vocational subjects.

We have started to develop our apprenticeship offer in collaboration with university partners with the first successful placement at our schools. We are making progress towards providing a career framework for both internal and external entrants to the career.

We have engaged with universities, embarking on innovative research and development fields in therapy and tech. This has provided lasting research partnerships and empowered our therapy teams to deliver world-leading provision.

Within our schools, we have hosted best practice events for local mainstream primary and secondary provisions. This has included training for SENCOs and senior leaders from our own specialist teaching and therapy teams.

Meet Jack

"My school is a place where I can be myself."

Jack attends our Sybil Elgar School in West London. Founded in 1965, it was the world's first autism-specific school and paved the way for education for autistic children. Jack and his schoolmates recently completed an art project for the school, and you can watch the film at www.autism.org.uk/meet-jack

Collaborations in Northern Ireland

We have worked with the Children's Law Centre and the Human Rights Commission to highlight the lack of service provision for autistic adults, children and their families. We also sit on the Belfast Trust ASD Forum, The Northern Trust ASD Forum and the Southern Trust ASD forum and various subgroups to influence local strategies in these areas.

Fostering partnerships in Scotland

Our post-diagnostic support programme for adults, Embrace Autism, has been delivered through a formal partnership with Autistic Knowledge Development, which is an autistic-led Community Interest Company. The partnership has led to a robust and successful programme which is delivered solely by autistic people.

Our Growing Up programme for carers is delivered via a formal partnership with Carers Scotland. This allows us to contribute in terms of our expertise around autism while Carers Scotland can draw on their experience of working with carers.

Publicising the Boshier Grant Scheme

In 2023, we publicised the Boshier Grant scheme, which awarded grants of up to £25,000 to registered charities throughout the UK, who share the National Autistic Society's vision to create a society that works for autistic people. This ensured the scheme received a high number of applications.

In 2024-25, we plan to:

- invest in Autism Know How to position the department for growth in both income and reach by: undertaking an impact evaluation study; ensuring meaningful co-production with autistic people in product development and delivery; upgrading our training materials and developing new products for emerging sectors
- seek planning permission for the refurbishment of Robert Ogden School
- research experiences of autistic people on public transport with funding from Motability
- launch and promote the Autism Friendly Award for businesses in Scotland
- publicise our new Inclusive Employer Award to encourage employers to sign up
- promote good practice case studies of inclusive employers
- increase delivery of employment training and consultancy.

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 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.

Increasing autism awareness and understanding

Throughout 2023-24, we continued a number of important awareness-raising activities. Our popular Now I Know and Stories from the Spectrum series provided a platform for autistic voices sharing a variety of different experiences, as did our Spectrum magazine, by and for autistic adults.

In the run-up to World Autism Acceptance Week 2024, our messaging focused on four key areas – employment, education, diagnosis and mental health. Our content explained the issues using statistics, and what our charity wants to do to improve society for autistic people in these areas. This approach ensured an increase in social media engagement and media coverage, including on national TV.

During Anti-Bullying Week and on International Women's Day, we shared value statements on our social media channels. Our '10 things we want people to know about autism', written by one of our autistic colleagues, was one of our most popular posts.

In 2023-24, we began work to plan both an 'Always on' campaign to promote autism acceptance. This is due to launch in summer 2024. We also began laying the groundwork for a major public awareness campaign to launch April 2025.

Capturing our heritage

Throughout 2023-24, work has been underway to gather and curate the history of the National Autistic Society through the In Our Words heritage project.

The project aims to produce an online archive, accessible through the website, that features oral history interviews, films and archivable materials. We hope to build a sense of community and shared history amongst autistic people, their families and other individuals who access the archive.

Activities have included training a team of volunteers in interview, archive, editing and transcription skills. Working with internal staff teams and contributors, we have highlighted key moments in our charity's history, and have asked our external audiences what they want to see in the final archive.

The archive aims to launch in May 2025 with both a film and podcast to support audience engagement.

Campaigning for change

June 2023 saw the launch of our *Education report*, highlighting the need for better support for autistic pupils in mainstream schools. We called on the Government in England to make autism training mandatory for all school staff and to establish an autism school places taskforce. We gained media coverage and social media engagement through illustrative statistics and quotes from pupils and family members. The Cullum Centres were highlighted as an example of what can be done to improve the situation for autistic pupils. We also galvanised our audience with a competition for autistic pupils to design their perfect school.

In January 2024, we hosted an event in Parliament to tell MPs about our findings. Over 6,500 campaigners invited their MPs to the event. This campaign will continue into next year.

“By campaigning together, there is hope there will be a safe, inclusive and enjoyable future, and that autistic people in school won’t have to fight daily with staff, school and the system like I did.” Max, Young Ambassador who spoke at our education event in Parliament

In October 2023, more than 18,000 campaigners signed our open letter to the Prime Minister, calling out delays to reforms to the *Mental Health Act*. This includes changing the definition of ‘mental disorder’ so autism is no longer included. These changes are vital to end the scandal of autistic people being stuck in inpatient mental health hospitals, which we have campaigned on for several years. We ran this campaign alongside Mencap, as together we could have a more powerful voice.

The letter was delivered to 10 Downing Street by staff and young ambassadors, and featured prominently on our social media channels as part of our campaign work.

In April 2023, some NHS trusts and services announced changes to the criteria for an autism assessment referral. The plans would have radically limited the availability of autism assessments on the NHS. We spoke out against the proposals, highlighting the importance of timely diagnosis. In Bristol, North Somerset and South Gloucestershire, working alongside local campaigners, we saw the reversal of this restricted criteria to get an autism diagnosis.

“We are incredibly concerned about anything that makes it harder to get an autism assessment. Changing the criteria for referral will not make the problem of long waits disappear – it just increases uncertainty and stress for autistic people and their families.” Tim Nicholls, Head of Influencing and Research at the National Autistic Society

In Spring 2024, we launched our Change the Conversation campaign for the next general election. We encouraged autistic people and their families to share their stories with their local candidates, and produced a toolkit to help them campaign in a way that works for them.

Influencing policy in the nations

In Wales, we held four meetings of the Cross Party Autism Group in the Senedd, on mental health, struggles getting support and transitions between schools.

With the lack of a functioning Northern Ireland Assembly, we were constrained in what we could do on a policy level. However, we continued to try and influence civil servants during this period. We met with Professor Jones, who chaired the review into Children's Social Care services. We highlighted the lack of respite services which was acknowledged in the final report. We continue to play an active role on the All-Party Assembly Group on Autism, highlighting the non-implementation of the Northern Ireland autism legislation and the delay in the appointment of the Autism Reviewer. We are an active member of the Department of Health's Autism panel which is involved in advising on the Northern Ireland Autism Strategy.

Our longstanding campaign for legislation in Scotland progressed with the Scottish Government launching a public consultation on a proposed *Learning Disabilities, Autism and Neurodivergence Bill*. The consultation includes a proposal to establish a Commissioner, something we have been calling for to promote and protect autistic people's rights.

We continue to play a key role as the secretariat of the Cross-Party Group on Autism, working with partners to organise the meetings in the Scottish Parliament which are routinely attended by more than 60 people including MSPs and other stakeholders. Subjects the Cross-Party Group has looked at include health, the *Learning Disabilities, Autism and Neurodivergence Bill* and social care.

We have established our Autistic Campaigners Group which has played an active role in shaping and contributing to our influencing work. Campaigners have attended meetings with us, spoken at events, taken part in media work, and created videos for social media.

Building and supporting a movement

Our strategy sets out our plans to bring people together behind our vision of a society that works for autistic people. We have begun this work with consultation and scoping activities. Our plans will be formed over the next year.

Prevalence of autism study

In our last annual report, we said we would work with the Government to establish a new prevalence study to underpin the planning of what autistic people need over the coming years. We continue to believe that a new prevalence study is important and will report on progress next year.

In 2024-25, we plan to:

- have a garden at the RHS Chelsea Flower Show, funded by Project Giving Back, to raise awareness of the autistic strategy of masking
- launch research with autistic people and the public about public understanding and acceptance of autism, to lay the foundations for a public awareness campaign in April 2025
- shift the focus of future World Autism Acceptance Weeks to World Autism Acceptance Month (from April 2025)
- launch a project focusing on diversity and barriers to support
- partner with other neurodiversity charities to put pressure on the Government to commission a new prevalence study
- develop an autism knowledge strategy
- develop and relaunch our Autism Insight Panel
- continue to develop and empower our volunteer branches to build and grow support around our vision in their local communities
- launch a UK-wide campaign to tackle long autism diagnosis waits.

Building strong foundations to help deliver our ambitions

2023-24 was the year we embedded our Vision to Reality strategy across the organisation. Alongside this, we took significant steps in building the foundations we need to achieve the strategy's aims. We also agreed a three-year financial plan, which meant tough choices across our organisation to reduce central costs, and ensure our adult services broke even. We agreed to invest in innovative fundraising, a public awareness campaign, growing our audiences, and our Autism Know How teams and diagnostic services to ensure future sustainable financial growth.

Adult services digital transformation

In early 2024, our adult services embarked on a digital transformation initiative, the Nourish Care Implementation project. Designed to streamline care recording processes, the platform ensures adherence to the *Records Management Code of Practice 2021*, and enables real-time monitoring of individual support and care packages. The pilot phase is scheduled to begin in June 2024, with an initial rollout in the South of England, followed by a rollout across all adult services. This initiative is expected to improve care quality, provide accurate real-time information and simplify compliance with regulatory standards.

Maximising fundraising income

Like many other charities, in 2023-24, our unrestricted income was down due to external factors like the cost-of-living crisis. However, in some of our fundraising events, we grew our income and a huge thanks to every one of our supporters who helped us to do this. The 2023 London Marathon campaign was our most successful ever and raised more than £500,000. This was the result of offering sector-leading stewardship to our largest team yet – over 244 runners took on the challenge as part of amazing Team Autism.

We maximised returns on our flagship virtual challenge, 100 Miles in October. In 2023, our wonderful supporters raised £110K, exceeding all targets.

"This is the most supportive group I've ever been in. Every single one of you have been so encouraging of one another. It's literally amazing and reminds me we are not alone. We are all doing this for someone. Personally, I'm doing this for my son. He may be non-verbal but I hear him. Thank you everyone." 100 Miles in October supporter

We have focused on growing our relationships with corporate supporters too, ensuring multifaceted relationships that not only raise vital funds but provide volunteering and awareness raising opportunities and fill skill gaps within the organisation through pro bono support.

A new Project Management Office

To ensure good management of all our major projects, we established a Project Management Office (PMO) in 2023. The PMO has improved and standardised reporting methods, driving transparency, communication and collaboration across teams. The PMO currently supports 26 'live' projects across four Directorates. They have put forward 15 candidates to attain accredited Prince 2/Agile Project Management training and provide in-house training available to all. All these efforts have improved reporting standards at all levels, providing better outcomes of successful project delivery and more agile ways of working.

Safeguarding

Safeguarding is the highest organisational priority to ensure children and adults in our care are supported and kept safe from harm.

The Independent Safeguarding Board continues to provide a robust level of oversight and scrutiny. The board is provided with quarterly reports which detail strategic updates and data which highlights points for action and oversight.

Operationally, the Safeguarding Team has three advisors, with specialisms in Adults, Children and Young People and National Programmes. All three advisors are now trained in adult safeguarding. A new Safeguarding Lead joined the organisation in September 2023. Whilst maintaining operational oversight of safeguarding incidents, which includes supporting decision making in relation to external referrals and regulatory notifications, the team have implemented proactive strategies to support learning, development and oversight of safeguarding across the organisation.

The Adult Safeguarding Induction training has been refreshed to support a case study learning approach which promotes active engagement and discussion. The Advisor runs regular reflective practice sessions which can be attended by managers across adult services to support the implementation of reflective practice and learning at service level. A new risk escalation procedure has been introduced.

Schools and our children's home are supported with supervision and Designated Safeguarding Lead Network Events. A new risk escalation procedure has been introduced to mirror the approach in adult services and a network has been established for children and young people's services that provide face-to-face support for children across the directorates.

A robust reporting procedure has been introduced for National Programmes Services which is complemented by a guide to safeguarding. Bespoke training has been developed for teams which have a more direct contact role and reflective practice sessions have been introduced for services who are working with increased risks in respect of safeguarding.

The annual internal safeguarding audit for Adult Services has been revised in line National Institute for Health and Care Excellence guidelines and regulatory guidance for all four nations. This is supporting to develop a culture of continuous improvement, with both service and organisational level actions generated.

A more advanced digital system of recording safeguarding concerns has been implemented, which has supported more accurate data collection to better identify themes and trends. Work is underway for further digitalisation which will result in an incident management system, expected to be operational by the end of 2024.

Financial safeguarding remains a key area of development for adult services and an interim consultant is undertaking a full review of policy and procedures to ensure we are supporting people effectively and safely with personal money management. A plan of the transference of appointeeships from the National Autistic Society has begun.

Safeguarding training is mandatory for all staff, volunteers and trustees and is delivered either via online courses, virtual interactive delivery or face to face. Bespoke safeguarding in the context of HR training has been delivered to colleagues in HR and face-to-face safeguarding training is planned for trustees in October 2024.

Safeguarding training 1 April 2023 – 31 March 2024	No. of staff
Online Basic Safeguarding Awareness course for staff and volunteers	423
Online Safeguarding Adults (all courses) for staff and volunteers	1,416
Online Safeguarding Children (all courses) for staff and volunteers	622
Adult Safeguarding Induction Training	276
Welcome to our charity Safeguarding Induction Training	313

Human Resources

Managers across the charity have been empowered to manage their recruitment activities through the rollout of A-Recruit, an automated recruitment platform. An in-depth training programme was conducted to equip managers with the necessary skills.

Our payroll service was successfully migrated to an in-house solution as of June 2023. The project has delivered significant benefits, including increased accuracy and flexibility and a substantial reduction in cost.

A full-scale auto-enrolment pension audit was completed which concluded in 2023. We have identified and rectified all compliance issues since the last re-enrolment date. Our pensions administration has now been successfully migrated to our new provider, First Actuarial.

A number of local market pay schemes were introduced in 2023 to respond to particularly acute recruitment and retention difficulties. These schemes have proven to be very effective, contributing to reduced agency spend and a reduction in staff turnover.

The first structured charity-wide pay uplift was implemented in 2023. This provided a necessary pay increase for all colleagues to support with the increased cost of living.

A portfolio of 14 flexible benefits was implemented in April 2023. In addition, we introduced two new employer funded benefits for all permanent, fixed-term and temporary employees which consisted of the Healthcare Cashplan and Life Assurance. Finally, we introduced a new discounts and cashback platform.

In June 2023, we agreed to introduce a range of soft benefits tailored and applicable to each directorate. This includes working nine-day fortnights, paid wellbeing days, a paid occasion day, flexible working around core hours, and extended paid leave recognising long service.

The HR Directorate was restructured in late 2023, creating an HR Hub providing operational advice to managers and transactional HR activity, along with an HR and Organisational Development team focusing on strategic solutions to people challenges and ensuring our workforce is suitably skilled. Since the HR Hub was launched, an average of 3,500 emails per month are received and 98% of enquiries are responded to within two working days.

Gender pay gap

The gender pay gap analysis looks at differences in average hourly pay rates for men and women. For the report ending April 2023, the mean difference was 0.83%, equating to men earning 12p more than women. The median difference was – 0.89%, so the middle-paid woman was paid 11p more than the middle-paid man. The mean average was a slight improvement on last year.

We also report the proportions of males and females in the four quartiles - where the staff are sorted from highest to lowest by hourly pay and split into four equal sized groups. Each group showed a consistent 70/30 female/male split, showing that there is no particular bias at any level of the organisation.

Learning and organisational development

A refocused Learning and Organisational Development team has completed the first organisation-wide learning needs analysis – identifying and scheduling all mandatory learning for staff. The team has begun work on improving induction, building induction and career pathways that ensure colleagues have the right skills and knowledge and opportunities for career development, as well as learning being delivered in the most effective and efficient manner possible.

In addition, we are also reviewing our access to qualifications, with a particular emphasis on apprenticeships and enhancing our management and leadership offering to build skills, both of which will contribute to growing our internal talent pool and supporting employee retention.

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.

We have renewed our commitment as a Disability Confident Employer.

Our internal Pioneer Project has started, where we aim to become the best employer for autistic people. Initial actions included consultation with autistic staff and developing a plan for the project. We are committed to achieving the Autistic Employer Inclusion Award to attract and improve the experience of all autistic colleagues within the charity.

Volunteering

We have continued to grow the number of volunteer roles and we actively encourage autistic people to volunteer for us. Some autistic volunteers have gone on to paid roles within the charity.

During 2023-24, we had an average of 888 volunteers, with numbers of volunteers increasing from 811 in April 2023 to 954 in March 2024. During the year, there were 370 new volunteers recruited and 222 left their volunteer role.

IT

Developments with our IT department included: introducing new CRM systems for our commercial work and helplines (MS Dynamics); introducing a new website for World Autism Awareness Week; and supporting the deployment of our new care management and compliance systems including uplifting the number of devices available to staff. In addition, we have upgraded our cyber essentials security certification to cyber essentials and supported the development of digital strategies across the charity.

In 2024-25, in Fundraising, we plan to:

- improve our supporter experience; ensuring we are giving our existing supporters the best possible experience. This will include more relevant and timely communications from us, more engaging and personalised thanking, and faster acknowledgement and responses from us across the board
- deliver new rewarding fundraising offers; ensuring we have opportunities for supporters to donate or fundraise for us in ways that work for and are exciting for them
- do more of what works well; where we have fundraising initiatives that work well, in that they are successful in raising essential funds and are enjoyed by our supporters, we will invest to expand or make these even better.

In HR, we plan to:

- integrate CV Library as an additional job board to enhance recruitment campaigns, especially for hard-to-fill roles
- review our benefit offering annually to ensure we maintain an attractive proposition for colleagues
- continue to build our work and wellbeing offer, including introducing a work and wellbeing plan to support colleagues to 'be well, stay well and get well'.

In IT, we plan to:

- continue development of Dynamics CRM areas – including for our Autism Help and Supporter Care teams
- Develop new web platforms for strategic areas including:
 - a new or upgraded learning management system
 - a new or upgraded website for our professionals offer 'Autism Know-How'
 - new web and CRM tools to support our diagnostic offer.

Thank you

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.

Goldman Sachs Gives at the recommendation of Andrew Bagley
Apax LLP
Beatrice Laing Trust
Bloomfield Trust
Charlotte Warner and Bruno Paulson
Computacenter
Cullum Family Trust
Dr. Scholl Foundation
House of L Toys
Haverstock
HelmsBriscoe HB Cares in conjunction with Meeting Professionals International Foundation
Kusuma Trust
Marvel FMCG Ltd
Pears Foundation
Project Giving Back
Prospero World
Salesforce
The ARN Foundation
The Barrow Cadbury Trust
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 of the RSC
Chartered Accountant's Benevolent Fund
Naval Children's Charity
Community Foundation Northern Ireland
The Rayne Foundation
The Rank Foundation
The Garfield Weston Foundation
Thea and Peter Boshier
My Sliding Wardrobe
UBC
Kicks Shoelaces

Clear Channel UK
 EY
 Pavers Foundation
 Hagley West
 The Bar of Northern Ireland
 Odyssey Group Foundation
 The Entertainer
 Tesco
 Secure Trust Bank
 National Lottery Community Fund (Improving Lives)
 National Lottery Community Fund (Young Start)
 National Lottery Community Fund (People and Communities)
 Motability Foundation
 The National Lottery Heritage Fund
 Adint Charitable Trust
 Liz and Terry Bramall Foundation
 Wooden Spoon
 The Lawson Trust

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 members and supporters who have run, walked, swum and completed a number of other amazing challenges or raised money throughout the year in their own way.

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 grants from statutory bodies including:

Cashback for Communities 2023-2026 £674,973: Funding to deliver our Moving Forward+ employment programme for young autistic people in Scotland.
Department of Health and Social Care 2021-2024 £275,100: Funding for the VCSE Health and Wellbeing Alliance.
Welsh Government, Sustainable Social Services 2022-2025 £174,721: Funding to create more opportunities for autistic adults in Wales to access peer support and social groups.
Department of Health NI - Carer's Fund 2022-2024 £26,365.90: Funding to deliver social groups and activities to carers in Northern Ireland
Scottish Government – Social Isolation and Loneliness Fund £50,029: Funding to deliver our Connections project which runs social groups for autistic adults across Scotland.

<p>Health and Social Care Alliance Scotland – Self Management Fund £118,072: Funding to deliver our Growing Up project in partnership with Carers Scotland, providing workshops for parents and carers of autistic young people.</p>
<p>Scottish Government and Creative Scotland – Youth Open Arts Fund £8,424: Funding to deliver our Reimagining Art group – delivering arts activities in Glasgow to autistic children and young people.</p>
<p>Scottish Government and Inspiring Scotland – Autistic Adult Support Fund £63,233: Funding to deliver our Embrace Autism project alongside Autistic Knowledge Development to provide post-diagnostic support.</p>
<p>Greater Manchester Health and Social Care authorities £103,500: For delivery of the Greater Manchester Autism Consortium service 2023-2024.</p>
<p>Department of Communities £92,222: Funding to create a Communications Officer role within our Northern Ireland team.</p>

Streamlined Energy and Carbon Reporting

Energy and carbon consumption

Streamlined Energy and Carbon Reporting (SECR) is a legislative requirement for inclusion in the Directors' Report. It requires all large companies to disclose their operational energy consumption and related emissions. This is the fourth year of reporting for the National Autistic Society.

The high-level summary of energy consumption and related emissions is in Table 1 below.

Unit	Gas	Electricity	Transport	Liquefied Petroleum Gas (LPG)	Total
kWh	5,679,990	3,309,529	1,578,917	259,386	10,827,822
Mileage	N/A	N/A	1,457,118	N/A	1,457,118
Litres	N/A	N/A	N/A	35,733	35,733
kgCO ₂ e	1,038,870	685,238	375,014	7,665	2,106,787
tCO ₂ e	1,038.9	685.2	375.0	7.6	2,106.7
%	49.3	32.5	17.8	0.4	100

Table 1: High-level summary of the energy consumption (kWh), mileage and related emissions

The National Autistic Society's total CO₂e emissions breakdown is highlighted in Figure 1 below. The charity measures Scope 1 emissions that include LPG, transport and gas from operating buildings, residences supporting autistic people and for travel using leased vehicles. These emissions account for 67.5% of the total emissions. Scope 2 emissions come from the electricity used to operate buildings and account for the remaining 32.5% of total emissions.

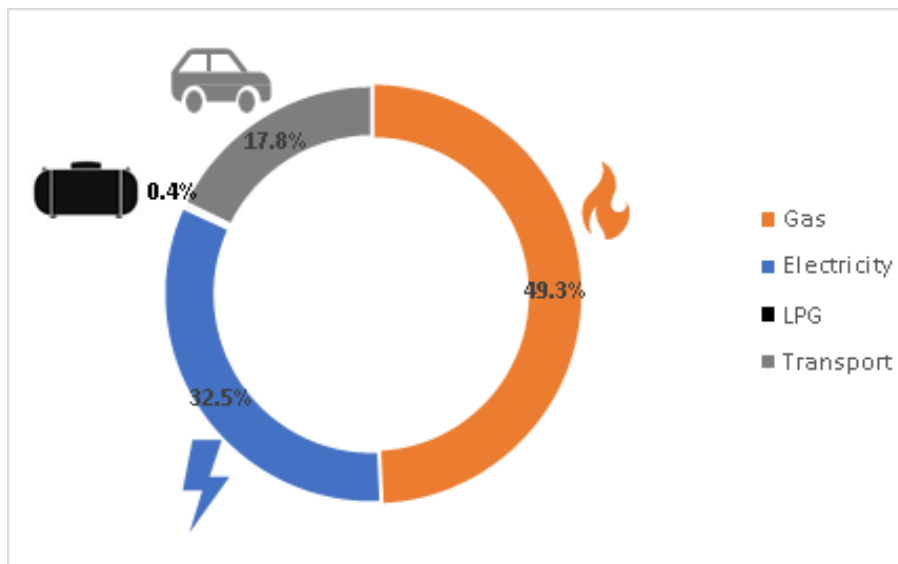


Figure 1: The National Autistic Society's CO₂e emissions categorised by gas, electricity, LPG and transport

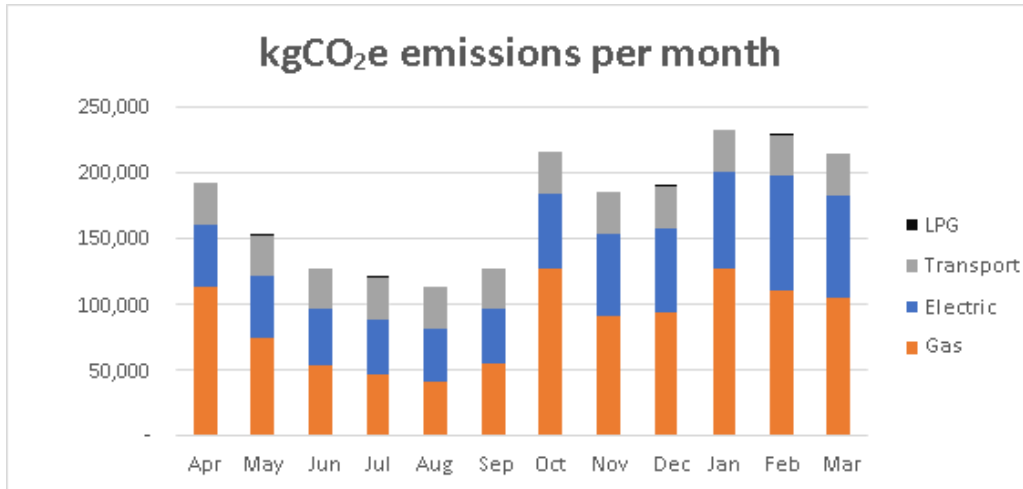


Figure 2: kgCO₂e emissions categorised by LPG, transport, electric and gas

Figure 2 above provides a detailed view of kgCO₂e emissions. The monthly data reveals a seasonal pattern, with higher emissions during the colder months, which is expected due to increased heating, lighting demands and more time spent indoors.

Figure 3 below compares the annual energy consumption in kWh over the two most recent reporting periods. It clearly illustrates a significant reduction in gas usage, while electricity consumption has seen a slight increase.

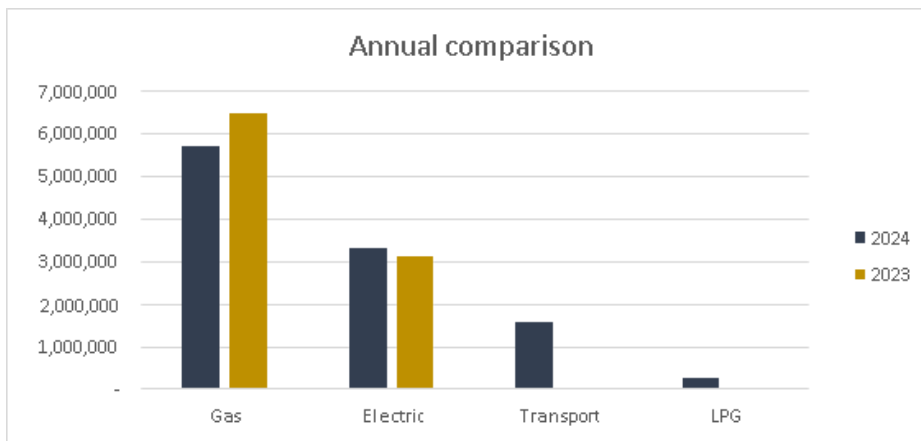


Figure 3: Annual energy consumption comparison for recent reporting periods

Energy data for transport for the 2022-2023 reporting period was not measured in kWh; instead it was reported in litres of fuel consumed.

Intensity metric

An intensity metric gives an indicator of carbon performance based on an operational figure. In this instance, staff numbers were used to evaluate performance, with each of the 3,017 employees responsible for emitting an average 698 kgCO₂e. This metric is calculated annually and compared in Table 2 and Figure 4. Between the reporting periods of 2023 and 2024, a decrease of 39 kgCO₂e per staff member was observed.

Intensity metric		
Year	2024	2023
Number of staff	3,017	2,451
kgCO ₂ e	2,106,787	1,807,054
kgCO ₂ e/psm	698	737

Table 2: Intensity metric comparison between 2023 and 2024

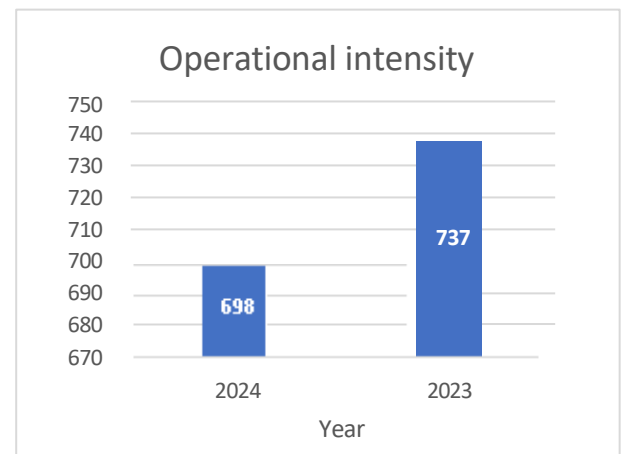


Figure 4: Operational intensity per staff member

National Autistic Society initiatives

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

LED lighting

Whenever feasible, contractors and staff are encouraged to replace outdated, inefficient lighting with LED alternatives as part of regular maintenance, especially when existing lamps reach the end of their lifespan.

Electric vehicle introductions

We have begun to electrify our fleet. While the impact has been minimal this year, we are committed to significantly expanding this initiative in the future.

Methodology

Energy sources

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

Scope 1 emissions are direct emissions from owned or controlled sources while Scope 2 emissions come from the generation of purchased energy.

Table 3 shows the breakdown of carbon emissions, with Scope 1 emissions making up 67% of the total and Scope 2 emissions accounting for the remaining 33%.

We are measuring the following emissions:

Scope 1: Emissions from leased vehicles and on-site gas consumption

Scope 2: Emissions from electricity use.

	Scope 1	Scope 2	Total
tCO ₂ e	1,422	685	2,107
%	67%	33%	100%

Table 3: Carbon emissions categorised by emission scope

Calculations

Table 4 shows the conversion values used to convert energy into kgCO₂e. The 2024 greenhouse gas reporting factors was published by the Department for Energy Security and Net Zero (DESNZ).

Intensity calculations	kWh	kgCO ₂ e
Gas	-	0.1829
Electricity	-	0.20705
LPG	7.259	0.2145
Petrol	1.14204	0.26473
Diesel	1.07954	0.27334

Table 4: Factors used for calculations to convert energy into carbon emissions

Part two: Financial review

All comparisons to prior year exclude the prior year figures for NAS Academies Trust which left the Group in December 2022.

Financial review

Our in-year financial performance reflects good performance in a challenging 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 £752k from continuing operations excluding actuarial gains on pensions schemes. In 2022/23, the NAS Group generated an operating deficit of £4.4m.

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. During the year, we were however successful in attracting and retaining sufficient staff to reduce the cost of agency staff from £9.6m in 2022/23 to £6.9m.

Unrestricted reserves (excluding fixed assets) have decreased from £9.1m to £7.5m during the year. The unrestricted free reserves exclude the reserve designated for long-term capital financing to acquire fixed assets. Our free reserves are £6.0m. The Trustees have chosen to designate funds of £1.5m 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 Group

Total income was £95m, an increase of £2m from last year (excluding NAS Academies Trust). Expenditure has however remained broadly stable at £96m despite the increase in National Living Wage from £9.42 to £10.42 per hour from 1 April 2023. This reflects reductions from efficiencies in support costs.

Fee income continues to be derived mainly from statutory bodies in relation to the delivery of services; this proportion increased slightly in year to 81% (2022/23: 78.8%) of our total income.

Overall, voluntary income decreased by £4.2m to £9.1m, primarily accounted for by a decrease in grants from £4.6m to £2.1m. Donations and gifts also decreased from £7.5m in 2022/23 to £5.7m.

Expenditure on raising funds decreased by £0.2m to £1.8m (2022/23: £2.0m) and therefore the net contribution to voluntary income decreased to £7.3m (2022/23: £11.3m).

Unrestricted voluntary decreased by £1.7m to £6.3m (2022/23: £8.0m), and restricted income by £0.9m at £2.8m (2022/23: £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 it 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 £3.4m to £13.9 (2022/23: £17.3m). This reflects at least in part the first two annual payments relating to the Brent Local Government Pension Scheme deficit which were made during the year and amounted together to £1.8m.

Debtors increased by £1m to £1.4m (2022/23: £13.1m).

Creditors decreased by £0.7m to £16.2m (2022/23: £16.9m).

Investment income was higher at £623k (2022/23: £325k) due to an increase in interest rates during the year. Investment income relates solely to interest receivable on cash deposit balances.

Staff costs accounted for 74% of our overall costs, a slight increase 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 £1,162k (2022/23: £587k) in the year. This was primarily for improvements to properties in which our services are provided.

Designated funds are set at £1.5m (2022/23: £1.9m), which is deemed acceptable for the Autism Education Trust development.

The value of our LGPS pension deficit decreased in year to £1.0m from £3.8m. This is partly due to the annual payment to Brent for the year (£0.9m). The balance of the decrease is due to actuarial factors.

A number of efficiency programmes were completed during the year and are planned to continue next year to reduce costs across a number of areas of the charity.

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 £63m from £61m due primarily to fee income increases negotiated in the light of cost inflation, most notably the increase in the National Living Wage. We continue to work with funding authorities to negotiate uplifts to meet the increasing costs of providing services.

£56.6m (2022/23: £55.1m) 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 increased from £30k to £43k mainly due to increased donations.

Costs increased to £28k (2022/23: £25k) due to higher levels of recharge from the parent company.

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.

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 the Fundraising Preference Service, and we are also signed up to the Telephone Preference Service. Our lotteries and raffles are regulated by the Gambling Commission. 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 2023-24. Since its inception in 2017 up to 31/03/2024, the charity has received – and acted upon – 17 suppression requests from the Fundraising Preference Service, three of which were received in the year to 31 March 2024. 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 202 complaints, 14 of which were related to fundraising practice or products. All of these complaints were fully investigated and resolved. The 14 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 have created 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. Note 15 to the accounts provides more details on our designated funds.

The general reserves figure of £6.1m 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.

	2024	2023	2022
	£000	£000	£000
Reserves held at 31 March			
Free Reserves	6,046	7,246	10,862
General Funds – designated	1,520	1,871	2,230
Restricted Reserves	2,690	3,059	2,795
Designated Funds – Fixed Assets	21,092	20,638	20,950
NAS Academies Trust reserves	-	—	19,793
Total reserves excluding pensions reserves	31,348	32,813	56,630
Pension	(1,792)	(3,775)	(15,218)
Total reserves	29,556	29,038	41,412

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 2028 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 Brent Local Government Pension Scheme, one of our two Local Government Pension Schemes. The other, Somerset, shows an actuarial surplus which is not reflected in the balances sheet as it is not considered that it can be realised in the foreseeable future. This year, our liability has decreased by £2.1m to £1.8m. This decrease follows a decrease of £11.4m to £3.8m in 2022/23 (including the removal of the NASAT component - £2.2m), 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 than in the past over the cash flows surrounding the pensions schemes and these are factored into our budgets and forecasts. The Brent scheme was closed to new accruals as at 31 March 2022, in November 2023 we completed a Debt Deferral Agreement which allows the National Autistic Society to settle the residual debt by a series of annual payments, fixed in the near term. Annual payments are £892k fixed until the year ended 31 March 2028.

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

Summary of the effects of changes in the pension funds on reserves	2024	2023	2022	2021	2020
	£m	£m	£m	£m	£m
Restricted reserves excluding NAS Academies Trust	2.7	3.0	2.8	2.5	2.4
Restricted funds NAS Academies Trust	-	—	19.8	19.9	19.6
Unrestricted reserves before Pensions Fund deficit	28.7	29.8	34.0	33.2	31.7
FRS 102 opening deficit on pension funds	(3.8)	(15.2)	(19.5)	(14.5)	(17.4)
Change in FRS 102 Pensions deficit in year	2.0	11.4	4.3	(5.0)	2.9
Reported total reserves as per Balance Sheet	29.6	29.0	41.4	36.1	39.2

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 2023/24.

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

As at March 2024, the Society had £5m in an instant access fixed rate deposit and a further £8.9m 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 01205298. The National Autistic Society operates under our Articles of Association as adopted by the members on 18 November 2023.

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 2024, 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. 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 autistic people 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 autistic employees, 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, Her Royal Highness The Duchess of Edinburgh, has fulfilled the role of Royal Patron for over 20 years and in April 2023 visited our Salesian Cullum Centre in Chertsey for autistic students. The Duchess spent time chatting to staff and students, and visited their classes including art, cooking and speech and language games.

We also remain hugely grateful to our President, Jane Asher, for her commitment to our charity. Once again, Jane lent her support to our tenth annual Starshine carol concert, which 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 Haver

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

Trustees

Dr Stephen Ladyman, Chair of Trustees

Zahaan Bharmal

Rachel Bowden appointed 1 February 2024

Edward Caddle resigned 14 March 2024

Olga Clayton

George Davidson

Maha El Dimachki resigned 12 October 2023

Alastair Gilmartin-Smith appointed 1 February 2024

Pamela Marsden appointed 19 July 2023

Elisa Menardo resigned 14 March 2024

Sheila Norris

Dr Manpreet Pujara resigned 11 April 2023

Stewart Rapley resigned 12 October 2023

David Reeves

Helen Roberts

John Roscoe

Harry Wordsworth

Julian Schofield appointed 14 December 2023

Executive Leadership Team

Caroline Stevens, Chief Executive

Caroline Foster, Human Resources

Josh Fitzgerald, Education

Lesley Andrews, Assurance & Compliance

Steven Rose, Adult Services resigned 31 May 2024

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 EC2V6DL

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 & Hamlins London, 3 Bunhill Row, London EC1Y 8YZ

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

Company Secretary

Bruce Thompson

Company number

01205298

Statement of Trustee 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 10 October 2024 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 'Dr Stephen Ladyman', with a horizontal line underneath it.

Dr Stephen Ladyman
Chair of the Board of Trustees

Independent auditor's report to the Trustees and Members 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 2024 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 principal 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 2024 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
- ◆ 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*.

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 and charitable parent company 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 other information comprises the information included in the annual report, including the directors' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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 course of 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. 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.

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

16 October 2024

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	2024 Total funds £'000	2023 Total funds £'000
Income & endowments from:					
Income from charitable activities					
Transforming lives:					
. Education		25,387	—	25,387	28,330
. Social and independent living support		52,236	—	52,236	49,762
. Other charitable activities		7,896	—	7,896	7,264
Changing attitudes					
. Other charitable activities		88	—	88	77
Donations and legacies	1	6,351	2,750	9,101	13,292
Other trading activities	2	79	—	79	92
Investment income		623	—	623	325
		<u>92,660</u>	<u>2,750</u>	<u>95,410</u>	<u>99,142</u>
Expenditure on:					
Raising funds					
		1,769	—	1,769	1,993
Expenditure on charitable activities					
Transforming lives					
. Education		24,252	21	24,273	30,538
. Social and independent living support		57,994	338	58,332	58,413
. Other charitable activities		8,601	2,687	11,288	11,943
Changing attitudes					
. Other charitable activities		427	73	500	635
Total	3	<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>103,522</u>
Removal of NAS AT	14 & 22	—	—	—	19,521
Total expenditure		<u>93,043</u>	<u>3,119</u>	<u>96,162</u>	<u>123,043</u>
Net expenditure	4	(383)	(369)	(752)	(23,901)
Actuarial gains on defined benefit pension scheme	21	1,270	—	1,270	11,527
Net movement in funds		<u>887</u>	<u>(369)</u>	<u>518</u>	<u>(12,374)</u>
Reconciliation of funds					
Total fund balances brought forward at 1 April 2023	14-16	25,979	3,059	29,038	41,412
Total fund balances carried forward at 31 March 2024	14-16	<u>26,866</u>	<u>2,690</u>	<u>29,556</u>	<u>29,038</u>

The net expenditure for the financial year dealt within the financial statements of the Parent Company was £752k, before actuarial gains of £1,270k on defined benefit pension schemes (2022-23: net expenditure £3.7m).

The notes on pages 68-94 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 were defined as discontinued activities within the 2022/23 financial statements.

Consolidated statement of financial activities (including income and expenditure account)
Year to 31 March 2024

The impact on income and expenditure in 2022/23 of the discontinued operations described above is summarised in the table below:

SOFA	Continuing £'000	Dis- continued £'000	2023 Total £'000
Income	93,118	6,024	99,142
Expenditure	96,835	6,687	103,522
Net expenditure	(3,717)	(663)	(4,380)
Transfers between funds			
Actuarial gains on defined benefit pension scheme	8,932	2,595	11,527
Net movement in funds excluding removal of NAS AT	5,215	1,932	7,147

All other activities of the charity comprised continuing operations during 2023/24 and 2022/23.

Balance Sheet as at 31 March 2024

	Notes	Group		Charity	
		2024 £'000	2023 £'000	2024 £'000	2023 £'000
Fixed assets					
Tangible assets	5	24,463	24,290	24,463	24,290
Current assets					
Stock		79	75	73	70
Debtors	8	14,107	13,099	9,929	8,827
Cash deposits		—	15,805	—	15,805
Cash at bank and in hand		13,946	1,479	13,946	1,479
		28,132	30,458	23,948	26,181
Creditors: amounts falling due within one year	9-10	16,190	16,887	12,006	12,610
Net current assets		11,942	13,571	11,942	13,571
Total assets less current liabilities		36,405	37,861	36,417	37,861
Creditors: amounts falling due after more than one year	11-12	3,898	4,179	3,898	4,179
Provision for Dilapidations		1,159	869	1,159	869
Net assets excluding pension liabilities		31,348	32,813	31,348	32,813
Defined benefit pension scheme liabilities	21	(1,792)	(3,775)	(1,792)	(3,775)
Net assets including pension liabilities		29,556	29,038	29,556	29,038
Funds					
Restricted funds	13	2,690	3,059	2,690	3,059
Unrestricted funds:	15				
Designated funds – fixed assets		21,092	20,637	21,092	20,637
Designated funds – other		1,520	1,871	1,520	1,871
General fund		6,046	7,246	6,046	7,246
Unrestricted funds excluding pension liabilities		28,658	29,754	28,658	29,754
Pension reserve	15	(1,792)	(3,775)	(1,792)	(3,775)
Unrestricted funds including pension liabilities		26,866	25,979	26,866	25,979
Total funds	16	29,556	29,038	29,556	29,038

The notes on pages 68-94 form part of these financial statements.

Approved by the Trustees and authorised for issue on 10 October 2024 and signed on their behalf by:



Dr Stephen Ladyman
Chair of Trustees
Company Number 01205298

Consolidated Statement of cash flows Year to 31 March 2024

	Notes	2024 £'000	2023 £'000
Net cash inflow from operating activities			
Net cash (used in) provided by operating activities	A	(2,373)	477
Net cash used in investing activities	B	(540)	(3,820)
Net cash used in financing activities	C	(425)	(425)
Decrease in cash in the year		(3,338)	(3,768)
Net cash resources at 1 April		17,284	21,052
Net cash resources at 31 March		13,946	17,284
Decrease in cash in the year		(3,338)	(3,768)

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

	2024 £'000	2023 £'000
Net expenditure for the year (as per the statement of financial activities)	(752)	(23,901)
Adjusted for:		
Interest from investments	(623)	(325)
Interest payable on loan	144	153
Depreciation charges	989	1,019
Profit on sale of fixed assets	—	(6)
Decrease in stock	(4)	(32)
(Increase) decrease in debtors (excl. interest receivable)	(1,008)	1,485
Increase in creditors	486	1,520
Pension service cost / (credit) and other costs	179	380
Pension deficit repayments	(1,784)	
Removal of NAS AT	—	20,184
Net cash (used in) provided by operating activities	(2,373)	477

B Cash flows from investing activities

	2024 £'000	2023 £'000
Interest income on cash deposits	623	325
Purchases of property, plant and equipment	(1,163)	(428)
Proceeds from sale of fixed assets	—	924
Net cash (used in) provided by acquiring assets	(1,163)	496
NAS AT Cash transferred out	—	(4,641)
Net cash used in investing activities	(540)	(3,820)

Consolidated Statement of cash flows Year to 31 March 2024

C Cash flows from financing activities

	2024	2023
	£'000	£'000
Repayment of NAS Enterprise Campus loan	(425)	(425)
Net cash used in financing activities	(425)	(425)

D Analysis of cash and cash equivalents

	2024	2023
	£'000	£'000
Cash in hand	13,946	12,257
Notice deposit (more than 3 months)	—	5,027
Total cash and cash equivalents	13,946	17,284

E Analysis of changes in net debt

	At 1 April 2023 £'000	Cashflow £'000	At 31 March 2024 £'000
Cash			
Cash at bank and in hand	17,284	(3,338)	13,946
Bank and other loans	(4,604)	281	(4,323)
Total	12,680	(3,057)	9,623

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 Weston House, 42 Curtain Rd, London EC2A 3NH.

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 FRS1022019, the *Charities Act 2011*, the Academies Accounts Direction issued by the ESFA, the *Companies Act 2006* and applicable accounting standards.

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.

The financial statements are presented in pounds sterling and rounded to the nearest thousand pounds unless otherwise stated.

Going concern

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 operation 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 2028 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.

Principal accounting policies 31 March 2024

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

On this basis, the Board have 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.

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 an 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.

Expenditure on raising funds

Expenditure on 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% |

Principal accounting policies 31 March 2024

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 accruals.

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 recognised 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.

Principal accounting policies 31 March 2024

Dilapidations provision – The charity has provided for its possible liability in relation to its leasehold properties totalling £1,159k.

Pensions 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.

1 Donations and legacies

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Donations and gifts	3,927	1,812	—	5,739	7,482
Legacies	1,265	2	—	1,267	1,153
Grants – revenue	1,159	936	—	2,095	4,595
Grants – capital	—	—	—	—	62
2024 Total	6,351	2,750	—	9,101	13,292

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

As per our policy, all notified legacies were reviewed to determine 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.

During the year the charity was notified of a substantial legacy of which the NAS is a co-beneficiary. Due to uncertainty as to the value of the legacy and timing of receipt, no income has been recorded in this respect. The value of the legacy is expected to be in excess of £2m.

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 2023-24, the National Autistic Society also received other grants from other government departments. This is listed in the 'Thank You' section of the annual report.

Notes to the Financial Statements Year to 31 March 2024

2 Other trading activities

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Income					
Sponsorships	19	—	—	19	27
Merchandising	69	—	—	69	65
Total	88	—	—	88	92
Expenditure					
Merchandising	22	—	—	22	10
Total	22	—	—	22	10

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000
<i>Income</i>				
<i>Sponsorships</i>	27	—	—	27
<i>Merchandising</i>	65	—	—	65
<i>Total</i>	92	—	—	92
<i>Expenditure</i>				
<i>Merchandising</i>	10	—	—	10
<i>Total</i>	10	—	—	10

3 Analysis of expenditure

	Direct costs 2024 £'000	Support costs 2024 £'000	Total costs 2024 £'000	Total costs 2023 £'000
Expenditure on raising funds	1,769	—	1,769	1,993
Charitable expenditure				
Transforming lives:				
. Education	20,584	3,689	24,273	30,538
. Social and independent living support	50,823	7,509	58,332	58,413
. Other charitable activities	9,199	2,089	11,288	11,943
Changing attitudes				
. Other charitable activities	500	—	500	635
Total expenditure	82,875	13,287	96,162	103,522

3 Analysis of expenditure (continued)

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

Support costs are made up of:

	<i>Cost of raising funds £'000</i>	<i>Education £'000</i>	<i>Social & independent living support £'000</i>	<i>Transforming lives other charitable activities £'000</i>	<i>Changing attitudes other charitable activities £'000</i>	Total 2024 £'000
Human resources	—	619	2,108	194	—	2,921
Information technology	—	807	1,433	751	—	2,991
Finance & business services	—	1,344	2,063	522	—	3,929
Chief executive, governance & quality assurance	—	667	1,071	496	—	2,234
Marketing & customer relations management	—	252	834	125	—	1,211
Total	—	3,689	7,509	2,088	—	13,286

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

Governance cost included in support costs was £267k (2022/23: £418k).

3 Analysis of expenditure (continued)

Basis of allocation

Support costs are allocated as follows:

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

Governance cost analysis

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	NAS AT Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Company secretary	110	—	—	110	103
Internal audit	90	—	—	90	131
Meeting expenses	7	—	—	7	13
External audit	59	—	—	59	131
Other expenses	—	—	—	—	35
Trustees' expenses	1	—	—	1	5
Total	267	—	—	267	418

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	NAS AT Restricted funds 2023 £'000	Total funds 2023 £'000
Company secretary	103	—	—	103
Internal audit	131	—	—	131
Meeting expenses	13	—	—	13
External audit	115	—	16	131
Other expenses	—	—	35	35
Trustees' expenses	5	—	—	5
Total	367	—	51	418

4 Net expenditure

Net expenditure for the year is stated after charging:

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Auditor's remuneration:				
Statutory audits				
. current year	72	55	70	53
. taxation, advisory & pension audit	4	11	4	8
Depreciation:				
Tangible fixed assets	989	1,464	989	1,018
Profit/loss on disposal of fixed assets				
Profit (loss on disposal)	—	6	—	6
Operating lease rentals:				
Rent payable on properties	3,112	2,881	3,112	2,881
Hire of equipment	60	79	60	79
Hire of vehicles	657	596	657	585

Notes to the Financial Statements Year to 31 March 2024

5 Tangible fixed assets applied for charity use – Group & 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	Total £'000
Cost								
As at 1 April 2023	30,268	1,601	5,607	3,127	129	4,244	215	45,191
Additions	—	—	—	318	—	255	590	1,163
Disposals	(576)	—	(963)	(409)	(21)	(803)	—	(2,772)
Transfers for year	—	—	—	206	—	38	(244)	—
As at 31 March 2024	29,692	1,601	4,644	3,242	108	3,734	561	43,582
Accumulated depreciation								
As at 1 April 2023	8,447	464	4,888	2,950	125	4,028	—	20,902
Charge for year	480	32	139	168	4	166	—	989
Released on disposals	(576)	—	(963)	(409)	(21)	(803)	—	(2,772)
As at 31 March 2024	8,351	496	4,064	2,709	108	3,391	—	19,119
Net book value								
As at 1 April 2023	21,822	1,136	719	177	4	215	215	24,290
As at 31 March 2024	21,341	1,105	580	533	—	343	561	24,463

5 Tangible fixed assets applied for charity use – Group & 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.

6 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.

	2024	2023
	£	£
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. 3133553), engaged in fundraising including Christmas card sales and promotional work.

	2024	2023
	£	£
2 Ordinary £1 Shares	2	2

Other subsidiaries

The Society owns the entire share capital of the following dormant subsidiaries all registered in England.

		2024	2023
		£	£
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
		109	109

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

7 Results of trading companies and parent charity

	The National Autistic Society 2024 £'000	The National Autistic Society 2023 £'000	NAS Academies Trust 2024 £'000	NAS Academies Trust 2023 £'000	NAS Services Ltd 2024 £'000	NAS Services Ltd 2023 £'000	Autism UK Ltd 2024 £'000	Autism UK Ltd 2023 £'000
Turnover	32,426	32,109	—	6,024	62,941	60,979	43	30
Gift aid income from subsidiaries	6,320	5,923	—	—	—	—	—	—
Operating charges	(39,498)	(41,752)	—	(6,687)	(56,635)	(55,054)	(25)	(23)
(Loss) surplus	(752)	(3,720)	—	(663)	6,306	5,925	18	7
Administration and other costs	—	—	—	—	—	—	(3)	(2)
Surplus (deficit) before actuarial (losses) gains	(752)	(3,720)	—	(663)	6,306	5,925	15	5
Actuarial gains on defined benefit pension schemes	1,270	8,932	—	—	—	—	—	—
Amount covenanted to the charity	—	—	—	2,595	(6,306)	(5,925)	(15)	(5)
Retained surplus for the year	518	5,212	—	1,932	—	—	-	—

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 31 March 2024 was £2, representing the share capital in each company (2023 £2 for NAS Services Limited and £2k for Autism UK Limited). Both companies have the same registered office as the parent.

7 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 were not wholly owned by the NAS, the charity did exercise control over its affairs until 31 December 2022 and its accounts were therefore consolidated with those of the charity for 2022/23.

Effective 31 December 2022 NAS AT separated from NAS and became independent. The figures shown relating to the 2022/23 financial statements reflect the operating results of the nine months up to that date.

All companies have an accounting year end of 31 March.

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.

	2024	2023
	£'000	£'000
NAS Services Ltd	6,306	5,925
Autism UK Ltd	15	5

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 ended 31 March 2023, the Trust purchased £188k in finance, payroll and HR support, IT support, project management and marketing services from the charity. All such transactions ceased on 31 December 2022.

Amounts charged from NAS to NAS Services during the year were £57m (2023: £55m).

Amounts charged from NAS to Autism UK during the year were £3k (2023: £2k).

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

	2024	2023
	£'000	£'000
NAS Services Ltd	2,811	2,951
Autism UK Ltd	4	2
Total	2,815	2,953

There were no other related party transactions.

8 Debtors

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade debtors	10,465	9,815	3,472	2,724
Other debtors	404	772	404	771
Amounts due from group undertakings	—	—	2,815	2,953
Prepayments and accrued income	3,238	2,512	3,238	2,379
Total	14,107	13,099	9,929	8,827

9 Creditors: amounts falling due within one year

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Loans repayable	425	425	425	425
Trade creditors	4,113	4,324	1,584	1,650
Taxation and social security	1,907	1,640	1,907	1,640
Accruals	4,413	5,544	4,413	5,539
Deferred fee income and grants	3,389	3,261	1,734	1,663
Deferred income other than fees	1,943	1,693	1,943	1,693
	16,190	16,887	12,006	12,610

10 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 2024 £'000	Charity 2024 £'000
Balance as at 1 April 2023	1,693	1,693
Amounts released in year	(1,693)	(1,693)
Amounts deferred in year	1,943	1,943
Balance as at 31 March 2024	1,943	1,943

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

11 Creditors: amounts falling due after more than one year

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
NAS Enterprise Campus loan (Note a)	3,898	4,179	3,898	4,179
Total	3,898	4,179	3,898	4,179

Note a

In July 2017, the charity purchased the NAS Enterprise Campus at Luxborough Lane, Chigwell for £6m plus £0.12m irrecoverable VAT, the purchase being funded by a loan from the National Westminster Bank (acting through its agent the Royal Bank of Scotland Plc) of £6m repayable over 10 years at a fixed rate of 3.26%, with a 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 several.

Dilapidations provision – Group and Charity

	2024 £'000	2023 £'000
At 1 April 2023	869	618
Amounts provided for the year	312	251
Amounts released in the year	(22)	—
At 31 March 2024	1,159	869

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.

12 Loans

The loan shown in note 12 is repayable is follows:

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
NAS Enterprise Campus loan				
Instalments falling due in less than one year	425	425	425	425
Instalments falling due between one & five years	1,699	1,699	1,699	1,699
Instalments falling due after five years	2,199	2,480	2,199	2,480
	4,323	4,604	4,323	4,604

13 Movement on restricted funds

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2024 £'000
Transforming lives					
. Education	434	16	(21)	—	429
. Social and independent living support	(1)	240	(338)	99	-
. Other charitable activities	2,468	2,402	(2,687)	(99)	2,084
Changing attitudes					
. Other charitable activities	158	92	(73)	—	177
Total	3,059	2,750	(3,119)	—	2,690

There are no significant individual restricted funds with balances of over £200k as at 31 March 2024.

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

14 NAS Academies Trust

NAS Academies Trust (NASAT) left the charity on 31 December 2022. The amounts included in the SOFA for the year ended 31 March 2023 are set out below:

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Actuarial losses £'000	Divested 31 st 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	—
Total	17,589	6,025	6,687	2,595	(19,522)	—

15 Movement on unrestricted funds

	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Capital transfers £'000	Loan £'000	Actuarial gains £'000	Other transfers £'000	Balance at 31 March 2024 £'000
General fund	7,246	91,227	(91,255)	(174)	(281)	—	(717)	6,046
Designated funds:								
· Fixed assets	20,637	—	—	174	281	—	—	21,092
Autism Education Trust	1,696	1,433	(1,609)	—	—	—	—	1,520
Local Authority Pension Scheme Reserve	175	—	—	—	—	—	(175)	—
Total designated funds	22,508	1,433	(1,609)	174	281	—	(175)	22,612
Total unrestricted funds excl pension reserve	29,754	92,660	(92,864)	—	—	—	(892)	28,658
Pension reserve	(3,775)	—	(179)	—	—	1,270	892	(1,792)
Total unrestricted funds	25,979	92,660	(93,043)	—	—	1,270	—	26,866

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.

15 Movement on unrestricted funds (continued)

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. Given that this fund is now in surplus this designation has been released.

Pension reserve – Represents the theoretical net deficit on the defined benefit pension schemes as calculated using FRS102 methodology. See note 21 for further details.

15 Movement on unrestricted funds (continued)

	<i>Balance at 1 April 2022 £'000</i>	<i>Income £'000</i>	<i>Expenditure £'000</i>	<i>Capital transfers £'000</i>	<i>Loan £'000</i>	<i>Actuarial gains £'000</i>	<i>Other transfers £'000</i>	<i>Balance at 31 March 2023 £'000</i>
<i>General fund</i>	10,862	87,814	(91,555)	(428)	(272)	—	825	7,246
<i>Designated funds:</i>								
<i>Fixed assets</i>	20,950	—	(1,013)	428	272	—	—	20,637
<i>Autism Education Trust</i>	1,230	1,631	(1,165)	—	—	—	—	1,696
<i>Technology</i>	—	—	—	—	—	—	—	—
<i>Supporting Beneficiaries</i>	—	—	—	—	—	—	—	—
<i>Local Authority Pension Scheme Reserve</i>	1,000	—	—	—	—	—	(825)	175
<i>Total designated funds excl fixed assets</i>	23,180	1,631	(2,178)	—	—	—	(825)	22,508
<i>Capital Purchase reserve</i>	—	—	—	—	—	—	—	—
<i>Total unrestricted funds excl pension reserve</i>	34,042	89,445	(93,733)	—	—	—	—	29,754
<i>Pension reserve</i>	(13,014)	—	307	—	—	8,932	—	(3,775)
<i>Total unrestricted funds</i>	21,028	89,445	(93,426)	—	—	8,932	—	25,979

16 Analysis of assets and liabilities between funds

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total funds 2024 £'000	Total funds 2023 £'000
Fixed assets	24,463	—	24,463	24,290
Net current assets	9,252	2,690	11,942	13,571
Creditors: amounts falling due after more than one year	(5,057)	—	(5,057)	(5,048)
Defined benefit pension scheme liabilities	(1,792)	—	(1,792)	(3,775)
Net assets including pension liabilities	26,866	2,690	29,556	29,038

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total funds 2023 £'000
Fixed assets	24,290	—	24,290
Net current assets	10,512	3,059	13,571
Creditors: amounts falling due after more than one year	(5,048)	—	(5,048)
Defined benefit pension scheme liabilities	(3,775)	—	(3,775)
Net assets including pension liabilities	25,979	3,059	29,038

17 Operating lease commitments

	Property		Other leases	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Operating leases which expire:				
Not later than one year	2,559	3,287	570	397
Later than one year and not later than five years	7,131	8,394	475	575
Later than five years	2,872	3,601	10	5
	12,562	15,282	1,055	977

In 2023-24 payments on operating leases was £3,829k (2022-23: £3,556k).

Commitments as Lessor

On 1 November 2021, NAS 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:

	2024 £'000	2023 £'000
Within one year	939	939
Between one and five years	4,894	4,984
In five years or more	14,018	14,957
	19,851	20,880

18 Capital commitments

Capital commitments as at 31 March 2024 are £589k (2022-23: £nil).

19 Taxation

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

20 Information regarding employees and Trustees

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

	2024	2023
	FTE	FTE
Footing the Bill	30	23
Transforming Lives		
. Education other than NAS AT	476	488
. Education – NAS AT (up to 31 December 2022)	—	103
. Social and independent living support	1,388	1,390
. Other charitable activities	115	138
Changing attitudes		
. Other charitable activities	9	14
Behind the scenes	163	123
	2,181	2,279

The average number of employed staff in the year was 2,374(2022-23: 2,469).

Staff costs comprise:

	2024	2023
	£'000	£'000
Gross wages and salaries	57,023	55,645
Agency staff	6,856	9,587
Social Security costs	4,896	5,019
Pension costs	2,419	3,552
Total	71,194	73,803

20 Information regarding employees and Trustees (continued)

During the year, £824k (2023: £141k) was paid out in termination payments 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:

	2024 Number	2023 Number
£60,001 - £70,000	20	7
£70,001 - £80,000	4	6
£80,001 - £90,000	6	6
£90,001 - £100,000	3	1
£100,001 - £110,000	2	4
£110,001 – £120,000	5	—
£130,001 - £140,000	—	1
£140,001 - £150,000	1	—
	41	25

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

	2024 Number	2023 Number
Defined contribution schemes:		
NAS Stakeholder Scheme	28	13
Defined benefit schemes:		
Teachers' Pension Scheme	12	12
Total	40	25

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

The Executive Leadership team is made up of seven directors (2023: eight) led by the Chief Executive Officer. The employment benefit of the team was £1,100k (2023: £1,030k).

No Trustee or person related or connected by businesses to them, has received any remuneration from the charity during the year (2023: none).

Three trustees and national forum members (2023: eight) were reimbursed expenses during the year totalling £1,612 (2023: £4,698). 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 £408 (2023: £1,235).

The charity purchased insurance costing £13.9k (2023: £14.5k) 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.

21 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) and Somerset County Council Pension (Somerset Scheme), which are part of the Local Government Pension Schemes. The NAS participates in the schemes which provide defined benefits, based on members' final pensionable salary.

Alongside the above pension schemes, the NAS 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 NAS 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 NAS has 62 active members (2023: 62). At the point of becoming independent from NAS, NAS AT has 35 active members (2023: 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 £798k (2023: £774k).

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 2024 were £892,000 (2023: £892,000).

Assumptions

The latest actuarial valuation of the NAS'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:

21 Pension commitments (continued)

Brent Scheme (continued)

Principal financial assumptions

	Brent Scheme	
	2024 % p.a.	2023 % p.a.
Rate of general increase in salaries	3.10	3.30
Rate of increase to pensions in payment (CPI)	2.80	3.00
Discount rate	4.80	4.75

Principal demographic assumptions

	2024 Males	2023 Males	2024 Females	2023 Females
Future lifetime from age 65 (currently aged 65)	21.5	22.0	24.2	24.7
Future lifetime from age 65 (currently 45)	22.5	22.9	25.4	26.0

Reconciliation funded status to balance sheet

	31 March 2024 £'000	31 March 2023 £'000
Value as at:		
Notional value of assets	23,121	21,017
Present value of liabilities	24,913	25,089
Net pension (liabilities)	(1,792)	(4,072)

Analysis of income and expenditure

	31 March 2024 £'000	31 March 2023 £'000
Period ending		
Interest cost	1,167	883
Expected return on assets	(994)	(579)
Expense recognised on SOFA	173	304

21 Pension commitments (continued)

Brent Scheme (continued)

Changes to the present value of liabilities during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening present value of liabilities	25,089	33,228
Current service cost	—	—
Interest cost	1,167	882
Contribution by participants	—	—
Actuarial gains in liabilities	(272)	(8,012)
Estimated benefits paid out	(1,071)	(1,009)
Closing present value of liabilities	24,913	25,089

Changes to the fair value of assets during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening fair value of assets	21,017	21,516
Expected return on assets	994	579
Actuarial gains (losses) on assets	1,289	(961)
Contribution by employers	892	892
Contributions by participants	—	—
Net benefits paid out	(1,071)	(1,009)
Closing fair value of assets	23,121	21,017

	31 March 2024 £'000	31 March 2023 £'000
Actual return on assets	994	579
Expected return on assets	1,289	(961)
Actual return on assets	2,283	(382)

	31 March 2024 £'000	31 March 2023 £'000
Analysis of amounts recognised in STRGL*		
Total actuarial gains (losses)	1,561	7,051
Total gains (losses) in STRGL	1,561	7,051

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

21 Pension commitments (continued)

Brent Scheme (continued)

History of asset values, present value of liabilities and deficit

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Fair value of assets	23,121	21,017	21,516	19,637	15,806
Present value of liabilities	24,913	25,089	33,228	35,143	27,897
Deficit	(1,792)	(4,072)	(11,712)	(15,506)	(12,091)

History of experience gains and losses

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Experience gains (losses) on assets	1,289	(961)	1,235	3,134	(496)
Experience gains (losses) on liabilities	(272)	(8,012)	(2,273)	6,884	(3,523)

Somerset Scheme

Contributions

The employer's regular contributions to the Somerset Scheme for the accounting period to 31 March 2024 were estimated to be £nil. Estimated contributions for 31 March 2025 are £nil.

Principal financial assumptions

	2024 % p.a.	2023 % p.a.
Rate of general increase in salaries	3.90	3.90
Rate of increase to pensions in payment (CPI)	2.90	2.90
Discount rate	4.85	4.80

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

Principal demographic assumptions

	2024 Males	2023 Males	2024 Females	2023 Females
Future lifetime from age 65 (currently aged 65)				
Retiring today	21.1	21.4	23.0	23.2
Retiring in 20 years	22.4	22.7	24.4	24.7

Reconciliation funded status to balance sheet.

	31 March 2024 £'000	31 March 2023 £'000
Value as at:		
Notional value of assets	4,274	3,964
Present value of liabilities	(3,603)	(3,667)
Capping of pension asset (see below)	(671)	—
Net pension asset	—	297

21 Pension commitments (continued)**Somerset Scheme** (continued)

The net asset is not considered likely to be realised in the foreseeable future and so is not recognised on the balance sheet.

Analysis of income and expenditure

	31 March 2024 £'000	31 March 2023 £'000
Service cost	18	45
Net interest on the defined liability (asset)	(15)	34
Administration expenses	3	2
Expense recognised on SOFA	6	81

Changes to the present value of liabilities during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening present value of liabilities	3,667	5,466
Current service cost	18	45
Interest cost	171	140
Contributions by participants	5	6
Change in financial assumptions	(20)	(1,607)
Change in demographic assumptions	(52)	(424)
Experience loss on defined benefit obligation	10	236
Net benefits paid out	(196)	(195)
Closing present value of liabilities	3,603	3,667

Changes to the fair value of assets during the accounting period

	31 March 2024 £'000	31 March 2023 £'000
Opening fair value of assets	3,964	4,163
Expected return on assets	504	(78)
Actuarial (losses) gains on assets	—	34
Administration expenses	(3)	(2)
Contribution by employers	—	36
Contribution by participants	5	6
Net benefits paid out	(196)	(195)
Closing fair value of assets	4,274	3,964

	31 March 2024 £'000	31 March 2023 £'000
Actual return on assets	504	(78)
Expected return on assets	—	34
Actual return on assets	504	(44)

21 Pension commitments (continued)**Somerset Scheme** (continued)

	31 March 2024 £'000	31 March 2023 £'000
<hr/> Analysis of amounts recognised in STRGL*		
Total actuarial gains	374	1,645
Total gains in STRGL	-	1,645

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

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

	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Fair value of assets	4,274	3,964	4,163	4,007	3,194
Present value of liabilities	3,603	3,667	5,466	5,686	4,697
Surplus (deficit)	671	297	(1,303)	(1,679)	(1,503)

Defined contribution scheme

Scottish Widows Group Personal Pension Scheme. This group personal pension scheme is the NAS'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 NAS. Pension costs charged in the SOFA represent the contributions payable by the NAS in the year. Employer's contribution for the year totalled £1,601k (2023 £1,810k).

22 Removal of NAS AT

On 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 assets and liabilities were represented by the following funds:

	£'000
Tangible fixed assets	
. Cost	15,460
. Depreciation	(445)
	15,015
Debtors	2,234
Cash at bank and in hand	4,641
Creditors: amounts falling due within one year	(2,156)
Defined benefit pension scheme liabilities	(213)
	19,521
	£'000
Restricted funds	4,610
Restricted fixed assets funds	15,014
Pension reserve	(103)
	19,521

23 Custodian funds

As at 31 March 2024 NAS held funds on behalf of service users totalling £882k (2023: £786) as Custodian Trustee. The funds are held in bank accounts separate from the funds of NAS. The funds are not included in these financial statements and they are segregated clearly from those belonging to NAS itself at all times.

24 Post Balance Sheet Events.

In August 2024 the Charity exchanged contracts on the sale of a property which was no longer required. The sale is expected to complete between June and August 2025. Proceeds will £2m, but there will be no significant gain on disposal.

25 Comparative information

Analysis of income and expenditure in the year ended 31 March 2023 between restricted and unrestricted funds:

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

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