

**REGISTERED COMPANY NUMBER: SC230855 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC021439**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
Lothian Autistic Society

Lothian Autistic Society

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for the Year Ended 31 August 2021

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## Lothian Autistic Society

### Report of the Trustees for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Our Objectives**

To provide services, information and practical support to:

- Individuals on the autistic spectrum residing in the Lothians, their families and carers
- Provide information and training for those involved in their care
- Support others living with, or supporting those with disabilities and who are in need as resources permit

##### **Our aims**

We aspire to be the 'go to' organisation for people in the Lothians who want practical help, training, services and support around autism. To achieve this we will:

- Have accreditations, awards and recognition for what we do and how we work
- Hold specialist knowledge and understanding about autism
- Work with other organisations to bring the best possible support to our members

##### **Ensuring our work delivers our aims**

We have a three year business plan and this is reviewed each year to ensure that we remain focused on our stated purposes.

##### **To fulfil our charitable purpose we:**

- Develop and deliver quality services for individuals with autism
- Provide flexible models of support and information to individuals and families across Lothians

##### **To ensure our work has a positive impact we:**

- Ensure our outcomes meet local and national government priorities and relevant legislation
- Promote and nurture our staff and volunteers
- Base our work on solid evidence and planning
- Organise ourselves to deliver effectively against our objectives

##### **Values**

Lothian Autistic Society is committed to upholding the following values

- Member-led - Members are at the heart of our organisation. This means we will listen and respond to our members in both what we provide and how.
- People centred - We are people and family centred. This means that we acknowledge the uniqueness of every person and family and will treat them accordingly.
- Knowledgeable - We understand the complexities of autism and the challenges faced by families and individuals
- Outcome focussed - as individuals and as a team, we are focussed on making positive differences for our members, both directly and through our influence.

Lothian Autistic Society

Report of the Trustees  
for the Year Ended 31 August 2021

## **OBJECTIVES AND ACTIVITIES**

### **Welcome to the 2020 - 2021 Annual Report**

This coming year will mark 30 years since the society was started by a group of parents who wanted to make life better for their children. Our 30th year has probably been one of the most challenging in our existence!! We have faced the continuing challenges of the pandemic while moving into our own premises and new office next door, all of this while most of the core staff team were either furloughed or working remotely.

Although the society's activities have been massively influenced by the pandemic and the associated restrictions around what can be done, we remain robust and active, continuing to provide welcome and valuable opportunities for children and young people with autism and their families and carers. As a provider of essential childcare (as identified in Scottish Government regulations) we have continued to deliver a wide variety of services, giving time and space for children and young people to spend time with their peers and friends while their carers got valuable breaks from caring.

We have moved into new premises at Baileyfield, which provides a base for our activities as well as a new office. Although this came out of necessity (the need to find a venue for services) it is also an opportunity to forge links with the local community in ways that will enhance our services and provide new opportunities for the children and young people to explore.

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Report of the Trustees  
for the Year Ended 31 August 2021

## **ACHIEVEMENT AND PERFORMANCE**

### **What we have achieved**

#### **Baileyfield**

We have continued to improve the facilities at our base in Baileyfield, with a focus on making the building safer and expanding the facilities on offer to the children and young people who attend. We were helped in this by grants from AABI and Radio Forth Cash for Kids. The award from AABI allowed us to create a separate sensory room for those times when a child needs to get away from the busy-ness of the main area, where they can chill out with cool lighting, sensory objects and mats to relax on. The Cash for Kids award has allowed us to build a fenced off area at the front of the building to give a safe place to play outside while also limiting direct access to the road, lockers for the safe storage of personal items and domestic kitchen equipment so that they can prepare food such as cakes and pizzas.

One of our support workers has been busy with some of the young people painting murals on internal walls, including a seascape and an Edinburgh skyline, which is a great enhancement to the main hall. They also put an underwater scene on the wall of the sensory room.

#### **Services**

Despite the restrictions in place for much of the period we have been busy with Basecamp2, Saturday Adventure Teams and Holiday Activity Programmes in both Edinburgh and West Lothian. Many families remained cautious about attending over much of the period, which meant that some services operated with fewer participants than previously. Also, access to external activities was severely curtailed for much of the time, which limited opportunities for children and young people.

#### **Basecamp2**

There were two groups of Basecamp2 from November to June, one of which was solely for young women. Attendance at both groups was impacted by Covid, with a significant number of absences in each group which meant that both groups generally operated with half of the young people attending at any one session.

#### **Saturday Adventure Teams**

There were two teams based in Baileyfield, one primarily for families based in East Lothian (funded through Better Breaks). This had previously been delivered in Haddington, but restrictions meant that community lets were still not available. Most families have not found this to be an issue, although two families living at Dunbar decided that there was too much travelling involved and stopped attending. There were 15 sessions between November and June, with 15 children and young people registered. Again, attendance was generally limited to around 8 at each session.

The Edinburgh Saturday Adventure Team ran 11 sessions, with 15 children and young people registered although average attendance was around half of that.

There were continuing problems with securing a suitable venue for the West Lothian Saturday Adventure Teams, with nothing available during the first quarter of 2021. This meant that there were only 7 sessions for the younger group and 6 for the older group between November and June. In contrast with other activities, attendance remained high at around 80%.

#### **My Place, My Perspective**

Neither partner in this project (Royal Botanic Gardens, Edinburgh and Historic Environment Scotland) were able to work with community groups during 2020 - 2021, which meant the project remained in abeyance. Following discussion with the Heritage Lottery Fund (who fund the project) we took the decision to conclude the project.

#### **Branch Out**

Covid restrictions meant that this project could not run during the period, although we look forward to restarting in 2021-2022.

#### **Holiday Activity Programmes**

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Report of the Trustees  
for the Year Ended 31 August 2021

Edinburgh

The City of Edinburgh Council again asked us to deliver programmes of activities during school holidays in October, February, Easter and during the school summer holidays. Up to 14 children and young people attended each day, with 42 individuals attending over 52 sessions through the year. Sessions were held at Baileyfield, with the summer programme benefitting from visits from Fringe performers and other activities for the first time since the start of restrictions. The children and young people were also able to go out on trips as well, including a number of trips at both Easter and during the summer to Broomlee Outdoor Education Centre.

West Lothian

We faced major challenges in securing venues for the Holiday Activity Programmes in West Lothian, with most community resources remaining unavailable during the period. We were fortunate to gain the use of Ecclesmachan Village Hall for the Easter HAP and Philipstoun Community Centre for the summer break. The West Lothian Child Disability service identified 46 children and young people for the programme which ran for 34 days in total with up to 14 attending on any one day.

**Finances and the impact of COVID -19**

As reported last year the most significant impact of COVID-19 on finances has been on income from small trusts and foundations. At the outset of the pandemic this income stream almost completely vanished. We are delighted that there has been a slow (but steady) recovery since then, the past year has seen the total from these sources reach £77,000, compared with the average for the previous years of around £120,000. The governments Job Retention Scheme ('furlough') has compensated for this shortfall. In addition, the continuing Holiday Activity Programme for the City of Edinburgh Council has maintained activity levels and income. The overall result is that the final figures for income and expenditure are in line with those for the previous three years.

**Governance**

The Board of Directors continued to meet virtually through the year, with 11 meetings in total. Three new board members joined in January 2021 - Jane Evans, Linda King and Maria Smith. We were sorry to see Samantha Millar leave the board in November 2020.

We are pleased to see the conclusion of the work on rebranding and look forward to the adoption of our new name and image soon. We have been exploring ways to improve our social media presence, and have been working with Amanda and Judith to bring this to fruition alongside the launch of the new website.

**Staff**

The dedication and enduring enthusiasm of our staff has been at the heart of what we have achieved over the past 12 months. Looking back to the challenges we faced in September to establish a safe and appealing base to support our children and young people and their families it is hard to imagine anything that demonstrates this better. Our core staff team (Mary Ann, Emma, Andrea and Judith) transformed Baileyfield within a few weeks (clearing out, cleaning, decorating, organising and bringing resources from various locations around Edinburgh) so that we could be open for the Holiday Activity programme in October, and other activities thereafter. Around that our sessional staff teams have adapted admirably to the stringent measures we introduced to prevent the spread of COVID-19 as well as dealing compassionately and intelligently with the heightened anxieties of the children and young people (and their parents/carers) who came to us. For many of the attendees attending our activities was the first time they had spent time away from their immediate family and carers for months, many parents have commented on how much they welcomed these opportunities. As one parent reported:

"A became very angry due to school and Saturday club getting cancelled - his 2 favourite places. Home is his safe place and it can be very challenging to get him to leave the house unless it is school or Saturday club. For the first few weeks of lock-down, A wouldn't even go to play in the garden. He didn't sleep well at night and he became a very angry child. Unfortunately, he also became very dependent on his tablet and laptop. He doesn't enjoy watching TV or movies so he was very limited to what he did enjoy.

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Report of the Trustees  
for the Year Ended 31 August 2021

LAS kindly reopened their respite services in Oct 2020 which was a huge relief to A and the family. Although we as a family couldn't go anywhere we were so grateful of the mental rest for a few hours. There is never a battle with getting A to Saturday club. They only battle we do have is him wanting to go when it isn't on or if he is unwell and can't go. "

**Looking Forward**

As we are slowly but steadily moving on from the critical stages of managing covid into what we anticipate will be much less intensive interventions towards infection control, we can hope that our services will return to something more similar to the situation pre-covid. In particular we expect to get out and about in the local community to a greater extent than recently, supporting the children and young people to expand their horizons and become comfortable with new experiences.

None of this denies the challenges we face, both as individuals and as an organisation. As indicated in the previous section, many of our children and young people have been profoundly impacted by their experience of the restrictions imposed to manage the pandemic. Anxiety and associated distress are much more commonly expressed, commonly in behaviours that are detrimental to social interactions. This places significantly higher demands on staff working in our groups, with consequential impact on how services are managed. This is particularly apparent in a higher-than-normal turnover of project staff, with fewer new recruits remaining in post. As circumstances move towards something more like those pre-covid we can expect this will settle down. There has been a significant impact of the pandemic on funding, alluded to previously. The dramatic fall in income from small trusts and foundation, which accounts for around a quarter of all our income, shows some gradual signs of recovery, but remains at a lower level than in previous years. We remain hopeful that the recovery will continue and that we will be back to previous levels of income during the course of the coming year.

Having our own physical base offers a wealth of opportunities to build relationships with the myriad of local groups that exist in and around this part of Edinburgh. We have already established a link with the Friends group in the Figgate Park, which will provide opportunities for everyone to explore the natural world right on the doorstep in Baileyfield. We are keen to forge further links with other community groups and develop relationships with local resources for mutual benefit.

That this coincides with our new branding and image (as agreed at the AGM) gives added impetus to the charity. Operating as 'Branch Out Together', with a logo that reflects the fun and friendship that is at the heart of our social activities creates a great base to go forward into what will be our fourth decade.

We are looking forward to the launch of our new website, which will be accompanied by a new approach to social media with a greater use of images and a new Instagram page.

All in all this is an exciting time to be 30 years old!!!!

**Funders**

We are lucky to have the support of a wide range of funders and appreciate all the support we receive from them. Without their donations, grants and enthusiasm we would be unable to meet the needs of our families and members. We are extremely grateful for the financial and other assistance we receive; over the past year we have been helped in our work by:

W M Mann Foundation, Hugh Fraser Foundation, Jean S Innes Charitable Trust, I F Harvey Charitable Trust, J & E Dunsmore, J Smart & Co, Enzo Londei, Giving Com Ltd, Souter Charitable Trust, White Top Foundation, Ward Family Trust, David Solomons Charitable Trust, Penpont Charitable Trust, Pumphouse Trust, Cruden Foundation, Dentons Charitable Trust, Ireland Roddan Trust, Sydney Black Charitable Fund, Pleasance Trust, Cordis Charitable Trust, Binks Trust, Mudoch Forrest Charitable Trust, Nagle Family Foundation, Westwood Charitable Trust, JTH Charitable Trust, Nancy Roberts Charitable Trust, W M Mann Foundation, J S Innes Charitable Trust, Hospital Saturday Fund, MCKS Charitable Foundation UK, Adamson Trust, Nancie Massey Charitable Trust, Nadezda Foundation, Nimar Charitable Trust, Johnnie Johnson Trust, Batchworth Trust, Mugdock Children's Trust, Capricorn Energy PLC, Tillyloss Trust, Cash for Kids, Ponton House Trust, Edinburgh Children's Holiday Fund, Courant Fund, John Watson's Trust, M E Swinton Paterson's Charitable Trust, City of Edinburgh Council, West Lothian Council, WLC Health and Social Care Partnership, Shared Care Scotland.

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Report of the Trustees  
for the Year Ended 31 August 2021

### **Fundraisers**

We are fortunate to be supported by those fabulous individuals and families that undertake a variety of activities through the year to raise funds for the charity. Some of our activity groups have worked together to get money to support initiatives that they have been keen to do. Thank you for all your efforts, well done all of you.

### **Parents and carers**

Last but not least, we would like to thank all the parents and carers. Thank you for all your feedback which is very much appreciated. We welcome your suggestions of ways we can improve our services, and are grateful for your thanks too. It is really motivating for our staff and volunteers.

## **FINANCIAL REVIEW**

### **Financial position**

During the year the charity has made a loss of £25,784 (2020:£23,320) as detailed on page 9. They have total reserves carried forward of £195,070 (2020: 220,854) with £101,016 in general funds.

### **Reserves policy**

It is Lothian Autistic Society's policy that unrestricted funds not presently committed or invested in tangible fixed assets (i.e. "free reserves") should ideally be maintained at 3 months total unrestricted expenditure in order for Lothian Autistic Society to continue its activities in the event of a period of reduced income. The present level of "free reserves" of £93,288 (2020: £48,621) is available to the charity and meets the agreed reserve targets.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a company limited by guarantee, governed by Articles of Association dated 29 November 2013. The company was incorporated on 26 April 2002 and, having previously been an unincorporated entity, recognised as a charity from 26 April 1993.

### **Recruitment and appointment of new Trustees/Management Committee**

The management Committee are the trustees of the charitable company for the purposes of charity law and directors for the purposes of company law. Under the terms of the Memorandum and Articles of Association, members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The members of the Management Committee who held office during the period to date are noted under the Reference and Administrative details section.

### **Induction and training of new Trustees**

New Trustees are invited and encouraged to attend induction training with the Chair and/or Chief Executive to familiarise themselves with the charity and the context within which it operates. The Trustees are also offered to attend external training opportunities.

All Trustees are also offered and encouraged to attend governance training and/or information events to improve skills and to ensure that they are aware of both legal and professional responsibilities under charity and company law.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.



Lothian Autistic Society

Report of the Trustees  
for the Year Ended 31 August 2021

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The management Committee meets at least 10 times a year, and are responsible for the strategic direction of the charity. Additional meetings are also held between the board and the core staff team, this strengthens the links between the board and service activity and gives Trustees a greater insight into the challenges faced in planning and running effective services.

The Chief Executive Officer is responsible for implementing the strategy set by the Management Committee, and for the day to day operational management of the charity, management of the staff team and also ensuring that the team continues to develop their skills and working practices in line with best practice.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

SC230855 (Scotland)

#### **Registered Charity number**

SC021439

#### **Registered office**

38/4 Baileyfield Road  
Portobello  
Edinburgh  
EH15 1NA

#### **Trustees**

Ms E J Clater  
A S C Macmillan  
Mrs E Mcleod  
Ms S Stewart (resigned 30.11.20)  
Mrs J K Evans (appointed 18.2.21)  
Ms M E Smith (appointed 18.2.21)  
Mrs L King (appointed 21.1.21)

#### **Chief Executive Officer**

Mike Penny

#### **Independent Examiner**

John W Kennedy  
CA  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

This report was prepared in accordance with the provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26<sup>th</sup> April 2022 and signed on its behalf by:

E Mcleod  
Mrs E Mcleod - Trustee

Independent Examiner's Report to the Trustees of  
Lothian Autistic Society

I report on the accounts for the year ended 31 August 2021 set out on pages nine to nineteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John W Kennedy  
CA  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Date: 28 April 2022

Lothian Autistic Society

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	169,512	280,338	449,850	465,609
<b>Charitable activities</b>					
Charitable activities		13,897	-	13,897	22,972
Investment income	3	<u>53</u>	<u>-</u>	<u>53</u>	<u>58</u>
<b>Total</b>		183,462	280,338	463,800	488,639
<b>EXPENDITURE ON</b>					
Raising funds	4	16,841	-	16,841	19,016
<b>Charitable activities</b>	5				
Charitable activities		<u>125,005</u>	<u>347,738</u>	<u>472,743</u>	<u>492,943</u>
<b>Total</b>		<u>141,846</u>	<u>347,738</u>	<u>489,584</u>	<u>511,959</u>
<b>NET INCOME/(EXPENDITURE)</b>		41,616	(67,400)	(25,784)	(23,320)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>59,400</u>	<u>161,454</u>	<u>220,854</u>	<u>244,174</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>101,016</u>	<u>94,054</u>	<u>195,070</u>	<u>220,854</u>

The notes form part of these financial statements

Lothian Autistic Society

Balance Sheet  
31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	6,375	1,353	7,728	10,779
<b>CURRENT ASSETS</b>					
Debtors	12	18,073	133,608	151,681	71,113
Cash at bank and in hand		<u>98,111</u>	<u>35,295</u>	<u>133,406</u>	<u>163,194</u>
		116,184	168,903	285,087	234,307
<b>CREDITORS</b>					
Amounts falling due within one year	13	(21,543)	(76,202)	(97,745)	(24,232)
<b>NET CURRENT ASSETS</b>		<u>94,641</u>	<u>92,701</u>	<u>187,342</u>	<u>210,075</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>101,016</u>	<u>94,054</u>	<u>195,070</u>	<u>220,854</u>
<b>NET ASSETS</b>		<u>101,016</u>	<u>94,054</u>	<u>195,070</u>	<u>220,854</u>
<b>FUNDS</b>	15				
Unrestricted funds				101,016	59,400
Restricted funds				<u>94,054</u>	<u>161,454</u>
<b>TOTAL FUNDS</b>				<u>195,070</u>	<u>220,854</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Lothian Autistic Society

Balance Sheet - continued  
31 August 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2022 and were signed on its behalf by:

E Mcleod  
E Mcleod - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

<b>2. DONATIONS AND LEGACIES</b>	31.8.21	31.8.20	
	£	£	
Grants	247,237	286,059	
Donations	77,690	98,322	
Gift aid	-	30	
Memberships	-	20	
CJRS Grants	<u>124,923</u>	<u>81,178</u>	
	<u>449,850</u>	<u>465,609</u>	
<b>3. INVESTMENT INCOME</b>	31.8.21	31.8.20	
	£	£	
Deposit account interest	<u>53</u>	<u>58</u>	
<b>4. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>	31.8.21	31.8.20	
	£	£	
Fund raising expense	<u>16,841</u>	<u>19,016</u>	
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct Costs (see note 6)	Support costs	Totals
	£	£	£
Charitable activities	<u>470,223</u>	<u>2,520</u>	<u>472,743</u>

Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>	31.8.21	31.8.20
	£	£
Staff costs	351,593	375,258
Premises costs	39,857	19,681
Direct cost of activities	33,175	59,874
Office costs	34,286	22,520
Legal & professional expenses	1,801	1,779
Other	687	797
Staff training & recruitment	5,775	6,860
Depreciation	<u>3,049</u>	<u>3,594</u>
	<u>470,223</u>	<u>490,363</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.21	31.8.20
	£	£
Independent Examination	2,520	2,580
Depreciation - owned assets	<u>3,051</u>	<u>3,593</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**9. STAFF COSTS**

	31.8.21	31.8.20
	£	£
Wages and salaries	329,975	356,528
Social security costs	15,018	13,009
Other pension costs	<u>6,600</u>	<u>5,721</u>
	<u>351,593</u>	<u>375,258</u>

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Core Staff	6	6
Casual and Sessional Staff	<u>39</u>	<u>73</u>
	<u>45</u>	<u>79</u>

No employees received emoluments in excess of £60,000.



Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	94,885	370,724	465,609
<b>Charitable activities</b>			
Charitable activities	22,463	509	22,972
Investment income	<u>58</u>	<u>-</u>	<u>58</u>
<b>Total</b>	<u>117,406</u>	<u>371,233</u>	<u>488,639</u>
<b>EXPENDITURE ON</b>			
Raising funds	19,016	-	19,016
<b>Charitable activities</b>			
Charitable activities	112,527	380,416	492,943
<b>Total</b>	<u>131,543</u>	<u>380,416</u>	<u>511,959</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(14,137)</u>	<u>(9,183)</u>	<u>(23,320)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>73,535</u>	<u>170,639</u>	<u>244,174</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>59,398</u></u>	<u><u>161,456</u></u>	<u><u>220,854</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2020 and 31 August 2021	<u>9,867</u>	<u>32,302</u>	<u>42,169</u>
<b>DEPRECIATION</b>			
At 1 September 2020	8,030	23,360	31,390
Charge for year	<u>518</u>	<u>2,533</u>	<u>3,051</u>
At 31 August 2021	<u>8,548</u>	<u>25,893</u>	<u>34,441</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>1,319</u>	<u>6,409</u>	<u>7,728</u>
At 31 August 2020	<u>1,837</u>	<u>8,942</u>	<u>10,779</u>

Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Trade debtors	144,475	64,443
Other debtors	1,280	1,280
Prepayments and accrued income	<u>5,926</u>	<u>5,390</u>
	<u>151,681</u>	<u>71,113</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Trade creditors	10,604	12,077
Social security and other taxes	8,513	4,309
Other creditors	33,030	1,996
Deferred income	39,805	-
Accrued expenses	<u>5,793</u>	<u>5,850</u>
	<u>97,745</u>	<u>24,232</u>
	<u>          </u>	<u>          </u>

**14. MOVEMENT IN FUNDS**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,400	41,616	101,016
<b>Restricted funds</b>			
Saturday Adventure Teams	103,365	(53,439)	49,926
Holiday Activity Programme	-	420	420
Basecamp 2	22,179	(1,471)	20,708
Recreational Activities	-	700	700
Siblings Club	800	-	800
Specific Equipment	2,189	1,002	3,191
Basecamp	-	17,300	17,300
Heritage Lottery Fund	<u>32,921</u>	<u>(31,912)</u>	<u>1,009</u>
	<u>161,454</u>	<u>(67,400)</u>	<u>94,054</u>
<b>TOTAL FUNDS</b>	<u>220,854</u>	<u>(25,784)</u>	<u>195,070</u>

Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	183,462	(141,846)	41,616
<b>Restricted funds</b>			
Saturday Adventure Teams	66,438	(119,877)	(53,439)
Holiday Activity Programme	186,327	(185,907)	420
Basecamp 2	32,046	(33,517)	(1,471)
Recreational Activities	700	-	700
Specific Equipment	5,965	(4,963)	1,002
Basecamp	17,300	-	17,300
Heritage Lottery Fund	<u>(28,438)</u>	<u>(3,474)</u>	<u>(31,912)</u>
	<u>280,338</u>	<u>(347,738)</u>	<u>(67,400)</u>
<b>TOTAL FUNDS</b>	<u>463,800</u>	<u>(489,584)</u>	<u>(25,784)</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	73,535	(14,135)	59,400
<b>Restricted funds</b>			
Saturday Adventure Teams	79,550	23,815	103,365
Holiday Activity Programme	12,024	(12,024)	-
Basecamp 2	33,162	(10,983)	22,179
Recreational Activities	600	(600)	-
Siblings Club	800	-	800
Specific Equipment	777	1,412	2,189
Basecamp	4,563	(4,563)	-
Branch Out	23,176	(23,176)	-
Heritage Lottery Fund	<u>15,987</u>	<u>16,934</u>	<u>32,921</u>
	<u>170,639</u>	<u>(9,185)</u>	<u>161,454</u>
<b>TOTAL FUNDS</b>	<u>244,174</u>	<u>(23,320)</u>	<u>220,854</u>

Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,406	(131,541)	(14,135)
<b>Restricted funds</b>			
Saturday Adventure Teams	157,871	(134,056)	23,815
Holiday Activity Programme	90,213	(102,237)	(12,024)
Basecamp 2	69,917	(80,900)	(10,983)
Respite	570	(570)	-
Recreational Activities	-	(600)	(600)
Specific Equipment	4,195	(2,783)	1,412
Basecamp	6,464	(11,027)	(4,563)
Branch Out	688	(23,864)	(23,176)
Heritage Lottery Fund	<u>41,315</u>	<u>(24,381)</u>	<u>16,934</u>
	<u>371,233</u>	<u>(380,418)</u>	<u>(9,185)</u>
<b>TOTAL FUNDS</b>	<u>488,639</u>	<u>(511,959)</u>	<u>(23,320)</u>

General Fund represents the unrestricted reserves Lothian Autistic Society.

Restricted funds consist of various projects detailed below, which have a particular restricted purpose.

Saturday Adventure Teams provide social recreational activities and outings eg. - museums, swimming, Botanic Gardens, Muddy Boots Farm. Edinburgh Saturday Adventure Team is funded by Lothian Autistic Society through a variety of sources and West Lothian Saturday Adventure Team is funded by West Lothian Council.

Holiday Activity Programmes run during school holidays and provide activities and outings.

Basecamp is a social development programme for autistic children of primary school age that enables them to deal with group settings.

Basecamp 2 is based on achieving learning outcomes and goals in 6 key areas. This includes outdoor activities, skills, talents, community, social and personal achievements.

Recreational activities is a fund set aside for activities such as sports, football and family outings

Siblings Club is for children who have a sibling with autism.

Specific Equipment is a fund set aside for the purchase of sensory equipment.

Branch Out has been developed in partnership with the Scottish Outdoor Education Centres. The programme aims to enable school leavers and young people with autism to develop the qualities, skills, knowledge and experience they will need in the worlds of work, further study and adult life. Through exploring the therapeutic quality of the outdoors.

The Heritage Lottery funds "My Place My Perspective" a Saturday activity programme for young people with autism and similar additional needs. Lothian Autistic Society have partnered with Historic Environments Scotland and The Royal Botanic Gardens Edinburgh to deliver a three-year project that gives young people a better sense of how they belong in, interact with and understand their part in our natural and built heritage.

Lothian Autistic Society

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**15. OTHER FINANCIAL COMMITMENTS**

At 31 August 2020 the charity has future minimum operating lease payments as follows:

	2021	2020
	£	£
Within one year	3,864	4,091
Between one and five years	6,440	10,247

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

Lothian Autistic Society

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	31.8.21	31.8.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	247,237	286,059
Donations	77,690	98,322
Gift aid	-	30
Memberships	-	20
CJRS Grants	<u>124,923</u>	<u>81,178</u>
	449,850	465,609
<b>Investment income</b>		
Deposit account interest	53	58
<b>Charitable activities</b>		
Better Breaks Hrs & Assessment	-	341
Playscheme and club fees	<u>13,897</u>	<u>22,631</u>
	<u>13,897</u>	<u>22,972</u>
<b>Total incoming resources</b>	463,800	488,639
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising expense	16,841	19,016
<b>Charitable activities</b>		
Wages	329,975	356,528
Social security	15,018	13,009
Pensions	6,600	5,721
Premises costs	39,857	19,681
Direct cost of activities	33,175	59,874
Office costs	34,286	22,520
Legal & professional expenses	1,801	1,779
Other	687	797
Staff training & recruitment	5,775	6,860
Fixtures and fittings	516	612
Computer equipment	<u>2,533</u>	<u>2,982</u>
	470,223	490,363
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examination	<u>2,520</u>	<u>2,580</u>
<b>Total resources expended</b>	<u>489,584</u>	<u>511,959</u>
<b>Net expenditure</b>	<u>(25,784)</u>	<u>(23,320)</u>

This page does not form part of the statutory financial statements