

Charity registration number: SC048183

Perth Autism Support SCIO

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

Perth Autism Support SCIO

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 15
Statement of Trustees' Responsibilities	16
Independent Auditors' Report	17 to 21
Statement of Financial Activities	22
Balance Sheet	23
Statement of Cash Flows	24
Notes to the Financial Statements	25 to 34

Perth Autism Support SCIO

Reference and Administrative Details

Trustees	M Gaskin R Martin G Halstead D Abercrombie G Ruddock F Egan A Thorn
Chief Executive Officer	A Ferguson
Charity Registration Number	SC048183
Registered Office	The charity is incorporated in Scotland. 14 New Row Perth PH1 5QA
Auditor	Morris & Young, Statutory Auditor Chartered Accountants 6 Atholl Crescent PERTH PH1 5JN

Perth Autism Support SCIO

Trustees' Report

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Perth Autism Support was established in 2011 and registered as a charity on 19 January 2012. Following an organisational review carried out in October 2017, the charity applied for legal form as a Scottish Charitable Incorporated Organisation (SCIO). This was granted on 7 March 2018. This change in legal form has continued to allow the organisation to attract a high calibre of trustee to govern the organisation.

At the end of the period there were 7 trustees. Appointment and removal of trustees is in accordance with the constitution that requires each change to be approved by existing trustees. A quorum of 3 trustees is required to make all decisions by majority vote of those in attendance other than certain reserved resolutions that require to be passed by two thirds of those voting. Trustees can resign at any time. Retiring trustees must be replaced if the number of remaining trustees falls below the minimum required to form a quorum. The trustees do not receive any remuneration for their role as trustee.

The trustees meet every 2 months and, in addition, sub-groups are convened to oversee specific recurring and short life projects such as Finance, Staff Remuneration, Risk, Reserves, Property. These groups meet between the bimonthly meetings, and report back to the Board. Trustees are recruited to provide the board and the organisation with a broad range of relevant skills including knowledge of autism, the charitable sector, business, finance, governance, and/or children and young adult's care and education. New trustees are assessed on the current and future needs of the organisation and the ability to bring skills that complement those of existing trustees. A five tiered induction procedure, overseen by the Chairperson, is in place to ensure all new trustees are familiar with the organisation, its structures and governance. A trustee's skills audit and review is undertaken annually which includes addressing training needs as individuals and as a group.

The role of the Board of Trustees is a strategic one, with day-to-day operational decisions and fundraising delegated to the Chief Executive Officer (CEO), Angela Ferguson. The CEO leads the Senior Management Team and has overall responsibility for all the Charity's activities. The Board and CEO collectively form the critical governance and management function of the charity.

Staff remuneration throughout the organisation is set at market levels in relation to similar third sector organisations. No employee received emoluments of more than £60,000 during the year.

TRUSTEES

M Gaskin

R Martin

G Halstead

D Abercrombie

G Ruddock

F Egan

A Thorn

Perth Autism Support SCIO

Trustees' Report

OBJECTIVES AND ACTIVITIES

Perth Autism Support SCIO (PAS) provides support services to autistic children and young people, and their families, across Perth & Kinross and, more recently, within Dundee. We remain the only service that is autism specific. The purpose of the charity is the advancement of education; and the objects are to improve and provide local services for autistic individuals and/or their families or carers, to promote inclusion in the community and access to mainstream services where appropriate and to work jointly with voluntary and statutory organisations where appropriate. We aim to empower children, young people and families to better understand autism, increase confidence, develop peer relationships and to have the same opportunities in life as their non-autistic peers.

We deliver an effective early intervention service from assessment to adulthood for the child and their family, which is inclusive of the whole family and focusses on all aspects of the child's life, including education, transition, skills development and social opportunities. We also work with families to ensure that they are skilled and confident in their caring role and better able to understand and support their child's autism at home and in their communities.

Perth Autism Support SCIO provides critical services for autistic children, and their families. As a direct consequence of this support, we increase the children's inclusion in mainstream schools, improve confidence, self-esteem and reduce social isolation, and help prepare them for the move into employment and/or further or higher education.

Our organisation is key in supporting the social communication and emotional regulation skills development of autistic children and young people. This allows them to communicate and interact with their peers and the wider community and to help reduce social isolation and increase life opportunities and experiences. Recognising that an autism diagnosis does not just affect individuals, we offer full family support to parents/carers, young carer siblings and to other organisations working with the young people including colleagues in Education and Children's Services, NHS Tayside and in other community settings. Our service area outcomes are designed to address communication differences, increase confidence and improve outcomes for autistic children and young people aged 3 to 18 years.

To achieve our objectives, we have implemented a three year strategy that was developed in consultation with our Children and Young People, their families and partner agencies in both the Third Sector and local statutory services across Tayside. Our Strategic Approach clearly articulates the activities the charity undertakes to achieve its purposes, the outcomes achieved as a result of these activities and the difference the charity's work makes to the circumstances of our beneficiaries and the wider society as a whole.

ACHIEVEMENTS AND PERFORMANCE

Perth Autism Support SCIO strives to fill the gaps identified in the support of autistic children and young people up to the age of 18, as well as their families, across Perth & Kinross and, as of 2021, within Dundee City.

On average the organisation currently supports 240 young people each week through social opportunities, and many more children, young people and parents/carers through one to one support, family and education support, and training services, with over 1200 families registered for our services across Perth and Kinross and Dundee.

The growth of the organisation over the past 12 years has been in direct response to the needs of autistic children, young people and families – the support they want, at a time that is right for them.

Perth Autism Support SCIO

Trustees' Report

Perth Autism Support SCIO is a multi-award winning service, with a current staff team of 29, nine volunteers and five areas of service:

- Children's Services;
- Transition Service - including Engage, Employability and Enterprise;
- Family and Education Services - including Early Years Programme;
- Dundee Services;
- Training Services.

Children's Services

Our Children's Services are registered with the Care Inspectorate, for children and young people between the ages of three to 19 years. We support children and young people who have either a diagnosis of autism, or are on the pathway for assessment.

We offer a broad range of holiday and after school activities to support the children and young people to develop skills, confidence and peer friendships in a fun, engaging environment. Support is provided on either a one to one or group basis, depending on the needs of each individual.

2022-2023 has been a year of partnership development: the Children's Services Team has been lucky enough to work alongside Wonderfools Youth Theatre, allowing our drama groups to deliver free productions of scripts written by established theatre authors. This partnership will continue across the next year, allowing us to publish two videos on Wonderfools' website, and the world to see the amazing drama skills of our children and young people.

In February 2023 we became the Charity Partner of Active Kids. Amongst other things, this means that, alongside our support, Active Kids have committed to delivering dedicated Additional Support Needs sessions, undertaking Practical Understanding Of Autism Training, and creating sensory backpacks for the community to use when visiting the site, increasing accessibility. Of course, our registered young people will also benefit from accessing the site during our Activity Programmes.

Our Small Steps activity group continues to prove its worth: initially set up to support those with anxiety to increase their confidence in order to access bigger group activities within Perth Autism Support, this year has seen four young people attain that goal.

March 2023 saw the launch of our new Sensory Room. This has been a great success with our young people, and can be used in very individualised ways – some prefer to use it as a dark, quiet, break out space, whereas others make full use of all the different lights and sounds - ensuring our services remain needs-based.

This year has seen a number of our older young people move into Transition Services. This has, of course, been bittersweet for the Children's Services Team, but we are delighted to see that our overall services remain relevant for these families.

Over the past year, staff have noted that general engagement and motivation levels can drop around the mid-point of the longer term time Activity Programmes. The Children's Services Team will therefore work alongside the young people to identify ways to overcome this sticking point across the next 12 months.

The move to our new premises has come with a lot of benefits including the ability to offer a greater number of activities both within the building and in our outdoor space.

Perth Autism Support SCIO

Trustees' Report

Children's Services delivered four term time programmes and four holiday programmes in 2022-2023. This included 355 sessions that equates to 2,000 available places. Children and young people from the ages of 3 to 19 years old were supported in a group setting to access social activities. Support was provided to both children and young people who have a diagnosis of autism, as well as those who are on the assessment pathway. Activities included cooking, multi-sports, scavenger hunts, Youth Theatre, social groups and role playing games groups.

In total the Children's Services Team supported 240 individuals access our social groups over the period. 183 individuals were supported the previous year. This means there has been an increase in support provided of 31% this year.

At the end of 2022, we secured three-year funding from Cattanach to support delivery of an Early Years Programme for pre-school families that offered:

- Parents/carers learning programmes - bespoke to supporting early years children including communication in play, risk in play and understanding autism.
- Weekly Stay, Play and Connect sessions for children and their families to come together in a safe supportive environment, where they can chat to each other, and our Family Support team with our practitioner staff modelling play and communication ideas.
- Parent Peer Connect session - these are offered monthly and separately to the offer mentioned above, with the sessions only for Early Years parents.

The first quarter of the programme has been highly successful with 21 families and their children accessing the connect offers and 10 parents attending the learning programmes.

Survey Feedback:

"You are all wonderful. J loves you all. After myself as a mum being so nervous about taking J to anything you all made me feel relaxed about J attending sessions."

Transition Services

Securing employment can be a challenging task for autistic individuals who have not had the opportunity to participate in work experience opportunities whilst at school or have perhaps not been able to work part time alongside their studies. As an SQA Approved Centre, we aim to provide meaningful support, advice, training and formal qualifications, in order to address the low levels of autistic individuals in full time employment within Perth and Kinross.

We know there can be a lack of support for those transitioning into adult services, employment or further education, which is exactly why we introduced our Transition Services, providing individualised plans tailored to each young person's needs and requirements.

Perth Autism Support SCIO

Trustees' Report

Engage Project:

This year the Transitions Team has really diversified their service offer to our registered young people. Following the move into a larger building in February 2022, the Transitions Team has been able to increase the offer from one activity session per week to four sessions per week during term time. Term Time Activity Programmes now include our Small Steps Group, the Energise Fitness Class, the Social Group and a Youth Hub Hangout. Holiday Programmes have also increased, moving from one activity day to three. This has been a great opportunity to offer more consistency to our young people through a stable staff team and three regular volunteers. The increased offer has also allowed further development of our working relationships with the young people, as well as the introduction of more exciting activities.

87 individual young people engaged with a variety of activities with the support of the Transitions Team across 2022-2023. 28 young people received one to one support to increase understanding of their autism, emotional regulation methods, and the transition to college, or for general liaison support with schools, parents, CAMHS, social work and other youth services.

Independent travel group sessions continued to be a success – this year, the team worked with two local Perth and Kinross schools, in addition to delivering a community programme, all of which culminated in those involved successfully attending an activity outwith Perth, through use of public transport.

Ten young people successfully transitioned out of Perth Autism Support services this year due to their age, and onto positive next steps.

Survey Feedback:

"That was the best time playing football I've ever had. Playing at school I just get smashed as everyone wants to win, today everyone just played the game and had fun, 100% I'm going back next week!"

The Transitions Team are keen to ensure that access to services is simple and accessible for all, and consequently, the team have identified that the booking system needs to be streamlined, and perhaps moved online to simplify the ask from young people and families.

Employability Project:

In 2022, Perth Autism Support became an official SQA Approved Centre for Employability Awards, with one member of staff gaining an Internal Verification Award, and another the Assessor Award. This will benefit those autistic young people within our community who find more formal learning environments too challenging to achieve a formal qualification, thanks to the trusting relationship they have developed with our staff team. Through this project, 46 different employers supported 72 work placements with 57 young people attending individual work experience opportunities and 15 attending as part of a school group. 72 young people have attained an SVQ as a consequence of this successful initiative.

We delivered our first Apprentice Information Session, in partnership with Developing Young Workforce. After attending this session and our Future Pathways Job Club, one young person was supported to apply for a Modern Apprenticeship vacancy. Our staff helped him prepare and participate in the interview, and he was successful in being invited to the next stage!

Perth Autism Support SCIO

Trustees' Report

18 Young People completed a Cyber Security Skills Development programme in partnership with UHI Perth, supporting transitions to positive destinations within further education, or employment within the cyber security field for those who had left the formal education setting. Following this programme, in September, 2022:

- Four young people, with no Highers to meet the entry requirements, started a HNC in Computing. Participation in the programme allowed Lecturers to confirm that the level of knowledge and skills gained were sufficient to join the course.
- Two young people joined the NQ in Computing course.
- Three young people joined the NPA in Cyber and Computing course.
- Five young people joined other college courses, including Next Steps and Creative Industries.
- The remaining four young people returned to school to finish their education, and all retain an interest in Cyber Security.

As the world moves out of the global pandemic, and back to a sense of normality, we are finding that more and more Employers are once again open and able to support our Employability Services, realising the strengths of our young people. We will continue to deliver Employer Training sessions, as well as sharing and advising on good practice guidelines to support all current and future neurodiverse employees across Perth and Kinross.

Survey Feedback:

"Amazing! So chuffed for you all. Can't wait for F to access even more in the transitions to employment scheme!"

Enterprise Project:

2022 saw our pilot Enterprise project, Club:DIVERSITY, set up new Tabletop gaming sessions for the whole community to access, within the safe space of our building. The nine young people who lead Club:DIVERSITY, all of whom are aged between 14 and 16, have continued to grow in confidence. Since the launch of this club at the start of the year, the young people have taken their roles seriously, and now independently set up and operate the room and tuck shop areas, readily demonstrating their increasing faith in their own transferrable business and customer service work skills. The experience and abilities gained by the young people through Club:DIVERSITY are proving to be a crucial foundation for them to successfully progress into our accredited SQA Employability Programmes.

The Tabletop gaming sessions are delivered fortnightly during term time, and already several of the young people currently leading the sessions have proved that they are ready to move on to the Employability Programme as their next step.

It has been a challenge to encourage the wider community to engage with the project and come along to our gaming sessions. Nevertheless, the sessions have been very popular with our autistic young people with around 15 to 20 individuals regularly attending with their families. Consequently, the Enterprise team have been investigating other methods of marketing and advertising in a bid to increase numbers attending from the wider community next year.

Perth Autism Support SCIO

Trustees' Report

Survey Feedback:

- *"Very thought provoking"*
- *"I feel I have learnt a lot today"*
- *"It was a very insightful day! Thank you"*

Family and Education Services

Supporting a child or young person with a diagnosis of or going through an assessment for autism can be stressful, and families may need support to understand and better engage with their child. The type of support we offer is therefore outcome focused and based on individual needs, to enable and build skills.

Our education support service acts as a direct link between schools, families and Perth Autism Support, strengthening parents and schools with advice, information and strategies.

2022-2023 saw the Family and Education Team supporting and closing cases for a total of 46 families across Perth and Kinross. The majority of case work undertaken involved support around education: 48% of all cases. 30% of the support provided focused on family relationships. 7% of cases involved both an educational and familial relationship aspect. The final 15% of cases supported were a result of direct referrals from the social work team.

Post pandemic, whilst all Perth Autism Support services have noted increased demand, high level support needs have been especially prevalent for the Family and Education Team. In order to compensate for this, the team have tried to open up support through new offers: Enquiry Slots and Peer Connect sessions. Both offers have meant more immediate access to Perth Autism Support Staff, with the weekly Enquiry sessions proving especially popular - those looking for just a quick chat about their increasingly challenging situations have therefore benefitted from early intervention support, before situations hit a crisis point.

Positive relationships have continued building with the Social Work Team, with weekly multi-agency calls supporting our contact with those who have previously found engagement difficult. The development of our new Early Years service through partnership working with Early Years Inclusion Team has been another highlight, strengthening the early intervention supports available across Perth and Kinross.

Analysis of the team's work this year has really highlighted the on-going impact of the pandemic. Prior to 2020, the breakdown of the input provided by the Family and Education Team was roughly split into 25% educational support and 75% familial relationship support. As restrictions have lessened, the team are seeing far clearer trends of approximately 80% of requests for support around education issues, and these referrals themselves are coming directly from families.

Analysis also demonstrated that cases are more complex than ever before, requiring longer intervention periods. Combined with an increase in the number of referrals, this has resulted in a longer wait list for families. It was made clear through a November 2022 consultation that families wanted more immediate access to staff and other families, resulting in an expansion of services to incorporate the Enquiry slots and Peer Support groups.

We carried out a full consultation with our families between September and November 2022, to understand the increased demand on services and how we could change our offer to meet the demand whilst still achieving the highest level of person-centred support possible.

Perth Autism Support SCIO

Trustees' Report

As a direct result of this consultation, along with our intensive family and education support service that we offer to families, we now offer 3 weekly enquiry slots where parents can call or email the team to ask one off questions or for signposting and guidance, and since January 2023, we have dealt with 80 individual enquiries. We have also implemented monthly peer connect sessions, facilitated by the team, where parents can connect with each other to share stories, advice and information.

Education support continues to be a high demand area in this service, with a significant number of young people experiencing anxiety as a barrier to accessing education. We also know that there are a higher than usual number of autistic children moving in to Primary 1 this year, so we are working with our colleagues in Education to develop a training programme to support class teachers to prepare for this. Throughout 2022/23 we have supported 90 intensive family and education support cases.

This service continues to be supported by Children's Services, Perth & Kinross Council in relation to our Family Support and we are currently working with Education Services to develop the same for our Education Support element, this is, at the moment, brought on a case by case basis, usually when young people are in crisis and we are trying to work with them to adopt a more early intervention/preventative approach.

To support young people in understanding autism and to manage anxiety, we have this year delivered 4 x I Am Me programmes and 4 x Be Content programmes.

The I Am Me programme is a 6-week programme for secondary school young people to work together in small groups of no more than 8 to learn more about autism, but most importantly, what that means for them as individuals. Our Be Content programme takes the same format as I Am Me but supports young people to understand anxiety and to develop an anxiety management plan that is individual to each young person.

These programmes supported 64 young people throughout 2022/23 and was funded through the Community Mental Health and Wellbeing Fund.

Early Years Programme:

Following our successful trial Practical Understanding of Autism for Early Years training session last year, 2022-2023 saw the development and launch of a new Early Years Service at Perth Autism Support. This service has allowed us to continue to nurture our relationship with the Early Years Inclusion Team.

Within the first three months of the service launch, 13 young people registered with Perth Autism Support, and all signs indicate that this number will continue to grow. During this time, we delivered eight Stay, Play and Connect sessions for 13 families overall. These sessions were free of charge and open to all pre-school aged children, who either had a diagnosis or were undergoing assessment for autism, or had communication differences or suspected neurodiversity. We have been delighted to watch the young people increase their communication skills, learn through play, move from solely solitary to more collaborative play, and increase in confidence during these sessions.

We have also delivered Practical Understanding of Autism training to families, in conjunction with the Early Years Inclusion Team, supporting parents and carers to better understand their child.

Perth Autism Support SCIO

Trustees' Report

Parents and carers have very clearly told us they want to connect with each other, despite very limited time capacity. Our Parent Peer Connect sessions have unfortunately had very low uptake, even with a mixture of day, evening, face to face and online options. Fortunately, we have found that peer connections seem to be happening naturally in Stay, Play and Connect and training sessions!

Having a consistent rhythm to activities and setting dates in advance also seems to help people engage with our services, although we will continue to engage with families in a variety of ways to gather their feedback and learn about other barriers we can overcome.

Survey Feedback:

- *"This has been such an eye-opening experience for me. The information has been invaluable."*
- *"I have felt acceptance from others."*
- *"I have benefited from the opportunity to share experiences with other parents."*
- *"At PAS I am surrounded by other adults, at home there is no-one."*

Our training services continue to be in demand across a range of different employers and this year we have provided consistent planned programmes for Perth & Kinross Health and Social Care Partnership, we have delivered training for Barnardo's, Sistema Scotland, PKC Community Alarm teams, individual schools across Perth & Kinross, Perth College UHI, Giraffe, Independence and Community Mental Health teams.

Our learning programmes for parents/carers continue and we offer a range of programmes relating to supporting autistic children and young people on several topics with 115 parents/carers attending seminars during 2022/23.

Survey Feedback:

"We would not be where we are now if it wasn't for the services and amazing staff at PAS...I didn't have a clue where to start and they supported us all the way from school meetings to contacting education and getting an interim supply teacher in place"

Dundee Services

Thanks to funding received from Dundee City Council, we are currently delivering a structured programme of support within Dundee, including Parent/Carer Learning Programmes, social opportunities and Learning Programmes for young people, and a Parent/Carers' Support Network.

We are helping young people to explore what autism is and what their diagnosis means to them, as well as helping them to identify different ways to cope with anxiety, whilst also supporting their families with advice, information and strategies.

We supported more than 85 young people within the city during 2022-2023. In addition to the eight parent training courses we delivered, this means we provided support, advice and guidance to a total of 55 Dundee families this year.

Perth Autism Support SCIO

Trustees' Report

Further funding from Dundee City Council meant continued delivery of I Am Me and Be Content Programmes within seven secondary schools. Material and programme content was discussed with each school, allowing staff to identify eight pupils within their own establishments who they felt would most benefit. Our staff then worked with the pupils to explore what autism is and what their diagnosis means to them, as well as understanding and managing their anxiety. As high anxiety levels are often a barrier to accessing education and community support, the work the young people undertook through these programmes resultingly meant a growth in confidence and increased feelings of resilience.

We were also able to share our experience and expertise with 70 staff at Craigie High School, helping them understand the importance of inclusive classrooms, and the ways in which they could achieve this within their own setting.

Learning gained from our September 2022 consultation demonstrated that parental peer and general family support is just as in demand within Dundee as social activities for autistic young people. Consequently, we are planning to provide both over the next year.

Establishing connections with secondary schools and other service providers has proved essential to the growth and reputation of our Dundee Service. This has really benefitted our young people and families, through more joined up working within their communities.

As with all new services, expectations have been high within the community, so it has been especially important for the Dundee Team to be clear around the limitations of what can currently be provided, in addition to outlining our hopes for future expansion.

Survey Feedback

- *"Huge thank you for what you have done so far. The young person was super proud of her achievements...I have seen such a difference in her already after the 6 weeks."*
- *"This course has given me a better understanding of autism and how to help my son. Best training of autism I have done so far, and I've done a lot!"*

Income Generation

Perth Autism Support SCIO is a registered charity and we could not continue to help over 1000 young people and their families without the support of funders, individuals, corporate partners and the community.

We can support businesses to create a bespoke calendar of engaging events, tailored to help meet business goals and corporate social responsibility needs. For individual donors, we provide fundraising packs to help achieve personal goals!

Given the ever increasing competitive nature of fundraising and funding applications, the Board of Trustees had previously recognised the need to protect staff time for these areas, leading to the recruitment of an Income Generation Manager in September 2022.

The creation of a dedicated Income Generation Team has also resulted in an increased ability to nurture community and business relationships and support. As an organisation, Perth Autism Support reaped the benefit of this during the early part of 2023, and we were delighted to receive so much help from community and business volunteers to paint and refresh our new building, making it a real home from home for all our children and young people.

Perth Autism Support SCIO

Trustees' Report

Having identified that wider financial awareness is an important knowledge point for all our families during the current financial crisis, the Income Generation Team are keen to explore mutually beneficial opportunities, including working in partnership with local law firms and the Family and Education Team to deliver workshops around income maximisation and Power of Attorney, as well as Legacy Giving.

Corporate Partnerships have remained a significant support for the continuation of all Perth Autism Support services, and consequently the team are determined to build on existing relationships and connect with community work to maximise opportunities. The benefit of being actively involved in networking events has become clear, and a target of maintaining at least two active corporate partnerships moving forward each year has been set.

FINANCIAL REVIEW

Perth Autism Support SCIO is funded primarily by grants from charitable trusts totalling £557,787. This represents an increase of £101,720 on the comparative information from the previous period. The remaining income is from donations and fundraising amounting to £33,284, commissioned services totalling £142,497, self generated activity and training income of £49,639, room hire income of £6,375 and miscellaneous income of £826. The total income for the period is £790,408.

Total operating expenditure was £781,489 resulting in a surplus for the period of £8,919 and unrestricted reserves of £127,955.

The Board of Trustees closely monitor the financial performance and liquidity of the charity throughout the year including an annual review as part of its governance and planning processes. The Board and senior management team recognise the importance of holding sufficient unrestricted reserves to allow the charity to meet unexpected essential expenditure or to cover periods where receipts of income are delayed. Perth Autism

Support's reserves policy aims to retain unrestricted reserves amounting to three months running costs. As the charity emerges from the operational limitations imposed in response to the Covid pandemic, the Board and Senior Management Team continue to identify opportunities within grant applications, fundraising and self generated income to ring fence and build income allocated to unrestricted reserves. Progress to bring unrestricted reserves in line with the reserves policy is monitored closely at Board meetings.

The principal risk and uncertainty faced by the charity is a common one shared with the wider third sector community, namely, uncertainties created by the ongoing fiscal constraints within which services must be delivered. Failure to secure adequate funding places the delivery of these services at considerable risk. The organisation has mitigated this risk by diversifying its funding structure to ensure it is less reliant on individual key funders. Additionally, monthly cashflow and funding application updates facilitate Board oversight and governance that enables appropriate adjustments to be considered and implemented as necessary.

The Trustees maintain a risk register and regularly review the major risks to which the charity is exposed, and have developed appropriate systems and procedures, where appropriate, to mitigate these risks.

Perth Autism Support SCIO

Trustees' Report

PLANS FOR FUTURE PERIODS

Children's Services

As is the case across the care sector as a whole, recruitment remains a challenge, and so the focus for the next financial year will be to really hone our career development offer. We are also keen to update our booking system to a more modern, online format. Our current process is not as streamlined as it could be, and we are determined to ensure this does not prevent people from accessing our support.

Transition Services

Following the expansion of services within the city centre, the Transitions Team are keen to ensure that those young adults living in rural areas have access to the same opportunities and, as such, are hoping to trial some Outreach Activity sessions in the next year.

As the world continues to move on from the pandemic, it is becoming increasingly clear that some of our young people have regained a sense of anxiety when it comes to using public transport. Consequently, the Transitions Team will continue to deliver Independent Travel Programmes to increase confidence levels.

Due to funding coming to an end, we have been unable to deliver any further Cyber Security Programmes since June, 2022. Our families and young people continue to demonstrate a demand for this programme, and as such, we are investigating methods of incorporating this programme within school/college partnerships, to increase sustainability.

Within the next financial year, we are planning to launch our second Enterprise project, Create:DIVERSITY. This will be an opportunity for our autistic young people to put their creative skills to good use, making items that can be sold during the 2023 Christmas season. This project aims to help the young people involved develop their confidence in their own transferrable manufacturing and service industry work skills. We are aiming to support at least six young people through this project initially, with room to grow in the future following a successful launch.

Family and Education Services

We plan to continue developing our Stay, Play and Connect sessions, incorporating summer activities, Bookbug sessions, and outside play. We will also focus more on nurturing the Peer Support aspect of these sessions, rather than developing this as a separate focus.

To ensure our staff remain best placed to support our Early Years families, we will undertake further staff play training, whilst also investigating PEEP training. We are excited to expand our training provision for early years families, including sessions around Communication and Play, Getting Ready for Nursery and the Transition to Primary School.

As recruitment challenges remain within the Family and Education Team, plans are in place to regularly review and contact all families on the waiting list to ensure the support need is still there. This will also help identify if similar themes of support are required, such as emotional based school absences, allowing the team to prioritise and develop group based supports, in order to reduce waiting times and connect families with their peers.

Perth Autism Support SCIO

Trustees' Report

Dundee Services

In the first step of expanding services, the Dundee Team are excited to be planning their pilot Activity Programme for autistic teenagers, scheduled to take place in Summer 2023.

Plans are also afoot to develop a networking and learning group for parents and carers, as well as expanding the I Am Me and Be Content Learning programmes to include the wider community.

To ensure waiting lists are kept to a minimum, recruitment is a specific priority for 2023.

Income Generation

The Board acknowledge the importance of establishing reliable and sustainable income sources and identifying these funding opportunities will remain a priority for 2023-2024. The team are aiming to build on the existing Trusts and Foundations programme across the next year with a goal of bringing in at least £7,500 per month through a mixture of large multi-year and smaller grant applications.

Community fundraising remains a crucial source of unrestricted funding, and as such, the team have set a target of £60,000 for 2023-2024.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The Trustees' have assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate its exposure to the major risks.

Cash flow risk

The Trustees' have retained sufficient cash resources to meet the immediate requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

The Trustees' monitor the liquidity of the charity to ensure that sufficient funds are available for ongoing operations and future developments.

Perth Autism Support SCIO

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 6 December 2023 and signed on its behalf by:



.....

R. Martin
Trustee

Perth Autism Support SCIO

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Perth Autism Support SCIO for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Perth Autism Support SCIO

Independent Auditor's Report to the Members of Perth Autism Support SCIO

Opinion

We have audited the financial statements of Perth Autism Support SCIO (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

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

Perth Autism Support SCIO

Independent Auditor's Report to the Members of Perth Autism Support SCIO

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulation 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 Statement of Trustees' Responsibilities [set out on page], the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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.

Perth Autism Support SCIO

Independent Auditor's Report to the Members of Perth Autism Support SCIO

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the regulated sector, control environment and understanding of the entity including, but not restricted to, the understanding that the trustees are not remunerated, and the prevalence of fraud in the sector especially in the current uncertain economic environment;
- results of our enquiries of the trustees about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition and overstatement of expenditure. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the charity's own constitution, and various charity-specific legislation, including The Charities and Trustee Investment (Scotland) Act 2005.

Perth Autism Support SCIO

Independent Auditor's Report to the Members of Perth Autism Support SCIO

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of the trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- tested a sample of income for understatement and other relevant audit procedures while consideration was given to revenue recognition;
- tested a sample of expenditure for overstatement and other relevant audit procedures.
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Due 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, 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 controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.


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.

Perth Autism Support SCIO

Independent Auditor's Report to the Members of Perth Autism Support SCIO

Use of our report

This report is made solely to the charity's trustee, as a body, in accordance with Section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's 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 charity and its trustees as a body, for our audit work, for the report, or for the opinions we have formed.


.....
Morris & Young, Statutory Auditor
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

18 December 2023

Perth Autism Support SCIO

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	182,644	375,143	557,787	456,067
Charitable activities	4	89,298	142,497	231,795	123,758
Other income	5	826	-	826	1,622
Total Income		<u>272,768</u>	<u>517,640</u>	<u>790,408</u>	<u>581,447</u>
Expenditure on:					
Charitable activities	6	<u>(252,767)</u>	<u>(528,722)</u>	<u>(781,489)</u>	<u>(527,292)</u>
Total Expenditure		<u>(252,767)</u>	<u>(528,722)</u>	<u>(781,489)</u>	<u>(527,292)</u>
Net income/(expenditure)		<u>20,001</u>	<u>(11,082)</u>	<u>8,919</u>	<u>54,155</u>
Net movement in funds		20,001	(11,082)	8,919	54,155
Reconciliation of funds					
Total funds brought forward		<u>107,954</u>	<u>26,687</u>	<u>134,641</u>	<u>80,486</u>
Total funds carried forward	17	<u><u>127,955</u></u>	<u><u>15,605</u></u>	<u><u>143,560</u></u>	<u><u>134,641</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 17.


The notes on pages 25 to 34 form an integral part of these financial statements.

Perth Autism Support SCIO

(Registration number: SC048183) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	30,978	6,620
Current assets			
Debtors	12	8,857	61,824
Cash at bank and in hand	13	<u>203,694</u>	<u>154,133</u>
		212,551	215,957
Creditors: Amounts falling due within one year	14	<u>(99,969)</u>	<u>(87,936)</u>
Net current assets		<u>112,582</u>	<u>128,021</u>
Net assets		<u>143,560</u>	<u>134,641</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	15,605	26,687
Unrestricted income funds			
Unrestricted funds		<u>127,955</u>	<u>107,954</u>
Total funds	17	<u>143,560</u>	<u>134,641</u>

The financial statements on pages 22 to 34 were approved by the trustees, and authorised for issue on 6 December 2023 and signed on their behalf by:


.....
R Martin
Trustee

The notes on pages 25 to 34 form an integral part of these financial statements.

Perth Autism Support SCIO

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		8,919	54,155
Adjustments to cash flows from non-cash items			
Depreciation		<u>5,983</u>	<u>2,207</u>
		14,902	56,362
Working capital adjustments			
Decrease/(increase) in debtors	12	52,967	(41,028)
(Decrease)/increase in creditors	14	(4,050)	7,292
Increase in deferred income		<u>16,083</u>	<u>22,806</u>
Net cash flows from operating activities		79,902	45,432
Cash flows from investing activities			
Purchase of tangible fixed assets	11	<u>(30,341)</u>	<u>-</u>
Net increase in cash and cash equivalents		49,561	45,432
Cash and cash equivalents at 1 April		<u>154,133</u>	<u>108,701</u>
Cash and cash equivalents at 31 March		<u><u>203,694</u></u>	<u><u>154,133</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 25 to 34 form an integral part of these financial statements.

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is a SCIO (Scottish Charitable Incorporated Organisation), incorporated in Scotland.

The address of its registered office is:

14 New Row
Perth
PH1 5QA

These financial statements were authorised for issue by the trustees on 6 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Perth Autism Support SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling (£) and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Grants are included in the SOFA when receivable and only when the charity has unconditional entitlement to the income.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets

Individual fixed assets costing £1 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance
Sensory Room	Over ten years

Trade and other debtors

Trade debtors are amounts due for services performed in the ordinary course of business. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and liabilities of a kind that would qualify as basic financial instruments which are recognised at their transaction value and subsequently measured at their settlement value.

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

Pensions and other post retirement obligations

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

3 Income from donations and legacies

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Grants, including capital grants;				
Government grants	18,515	198,959	217,474	132,069
Grants from other charities	164,129	176,184	340,313	323,998
	<u>182,644</u>	<u>375,143</u>	<u>557,787</u>	<u>456,067</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023 £	Total 2022 £
	General £			
Services provided	-	142,497	142,497	74,550
Activity Income	43,442	-	43,442	20,027
Fundraising Income	33,284	-	33,284	21,750
Training Income	6,197	-	6,197	6,681
Income from the hire of rooms	6,375	-	6,375	750
	<u>89,298</u>	<u>142,497</u>	<u>231,795</u>	<u>123,758</u>

5 Other income

	Unrestricted	Total 2023 £	Total 2022 £
	General £		
Miscellaneous income	826	826	1,622

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on charitable activities

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Wages and salaries	159,942	431,841	591,783	405,672
Other staff costs	10,207	-	10,207	13,016
Fundraising costs	2,308	-	2,308	1,310
Activity costs	-	96,881	96,881	28,867
Office expenses	69,527	-	69,527	72,230
Depreciation	5,983	-	5,983	2,207
Governance costs	4,800	-	4,800	3,990
	<u>252,767</u>	<u>528,722</u>	<u>781,489</u>	<u>527,292</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	4,800	4,800	3,990
	<u>4,800</u>	<u>4,800</u>	<u>3,990</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	537,738	371,246
Social security costs	38,879	23,786
Pension costs	15,166	10,640
	<u>591,783</u>	<u>405,672</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of employees (monthly)	<u>34</u>	<u>24</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £127,170.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022	25,254	25,254
Additions	<u>30,341</u>	<u>30,341</u>
At 31 March 2023	<u>55,595</u>	<u>55,595</u>
Depreciation		
At 1 April 2022	18,634	18,634
Charge for the year	<u>5,983</u>	<u>5,983</u>
At 31 March 2023	<u>24,617</u>	<u>24,617</u>
Net book value		
At 31 March 2023	<u>30,978</u>	<u>30,978</u>

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

	Equipment £	Total £
At 31 March 2022	6,620	6,620

12 Debtors

	2023 £	2022 £
Trade debtors	3,846	56,172
Prepayments	5,011	5,652
	8,857	61,824

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	203,694	154,133

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,912	1,714
Accruals	4,800	9,048
Deferred income	93,257	77,174
	99,969	87,936

	2023 £	2022 £
Deferred income at 1 April 2022	77,174	54,368
Resources deferred in the period	93,257	77,174
Amounts released from previous periods	(77,174)	(54,368)
Deferred income at year end	93,257	77,174

Deferred income represents grant funding received for the 2023/24 period.

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £15,166 (2022 - £10,640).

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Commitments

Other financial commitments

Financial commitments at 31 March 2023 relate to a property lease for 14 New Row, Perth and a lease for a photocopier.

The total amount of other financial commitments not provided in the financial statements was £282,740 (2022 - £312,797).

17 Funds

	Balance at 1 April 2022	Incoming resources	Resources Expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General	107,954	272,768	(252,767)	127,955
Restricted				
Core Organisational Costs	26,687	238,099	(249,181)	15,605
Transition Services	-	86,519	(86,519)	-
Employability Services	-	130,635	(130,635)	-
Family and Education Services	-	10,546	(10,546)	-
Childrens Services	-	39,791	(39,791)	-
Dundee Services	-	12,050	(12,050)	-
Total restricted	<u>26,687</u>	<u>517,640</u>	<u>(528,722)</u>	<u>15,605</u>
Total funds	<u><u>134,641</u></u>	<u><u>790,408</u></u>	<u><u>(781,489)</u></u>	<u><u>143,560</u></u>

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	80,486	231,125	(203,657)	107,954
Restricted				
Core Organisational Costs	-	96,848	(70,161)	26,687
Transition Services	-	101,757	(101,757)	-
Employability Services	-	93,613	(93,613)	-
Family and Education Services	-	16,000	(16,000)	-
Childrens Services	-	42,104	(42,104)	-
Total restricted funds	<u>-</u>	<u>350,322</u>	<u>(323,635)</u>	<u>26,687</u>
Total funds	<u>80,486</u>	<u>581,447</u>	<u>(527,292)</u>	<u>134,641</u>

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

18 Analysis of net assets between funds

	Unrestricted		Total funds 2023 £
	General £	Restricted £	
Tangible fixed assets	30,978	-	30,978
Current assets	122,056	90,495	212,551
Current liabilities	(25,079)	(74,890)	(99,969)
Total net assets	<u>127,955</u>	<u>15,605</u>	<u>143,560</u>
	Unrestricted		Total funds 2022 £
	General £	Restricted £	
Tangible fixed assets	6,620	-	6,620
Current assets	111,766	104,191	215,957
Current liabilities	(10,432)	(77,504)	(87,936)
Total net assets	<u>107,954</u>	<u>26,687</u>	<u>134,641</u>

Perth Autism Support SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net funds

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank in hand	154,133	49,561	203,694
Net funds	<u>154,133</u>	<u>49,561</u>	<u>203,694</u>

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank in hand	108,701	45,432	154,133
Net funds	<u>108,701</u>	<u>45,432</u>	<u>154,133</u>

20 Related party transactions

During the year the charity made the following related party transactions:

Trustees

(During the year the children of three Trustees used the services of the charity. Fees charged are calculated at standard rates.)

At the balance sheet date the amount due to/from Trustees was £Nil (2022 - £Nil).