



*Supporting Families of Autistic Adults.*

**Parents of Autism Spectrum Adults**  
**Financial Statements**  
**for the year ended**  
**31 March 2025**

**Charity Number: SC 042678**

**Pasda**

**Report and Accounts  
For the year ended 31 March 2025**

<b><i>Contents</i></b>	<b><i>Pages</i></b>
Reference & Administrative Information	2
Report of the Trustees	3 - 5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 18

**Pasda**

**Reference & Administrative Information**

***Principal Address:***

Unit 26  
Norton Park  
57 Albion Road  
Edinburgh  
EH7 5QY

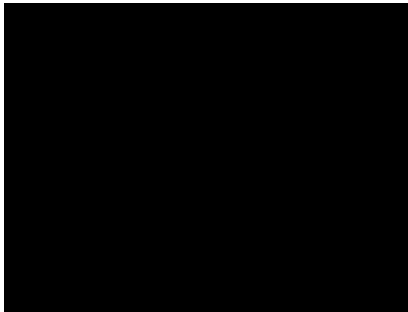
***Scottish Charity reference:***

SC 042678

***Website:***

[www.pasda.org.uk](http://www.pasda.org.uk)

***Members of Committee***




Convenor  
Treasurer  
Resigned 14 September 2024

Resigned 18 June 2024

Appointed 14 September 2024  
Co-opted 18 March 2025  
Co-opted 18 March 2025

***Independent Examiner:***

  
Chartered Accountant  
JP Accountancy & Taxation Services  
9 McLauchlan Rise  
Aberdour  
Fife  
KY3 0SS

## **Pasda**

### **Report of the Trustees For the Year Ended 31 March 2025**

The Trustees are pleased to present their report and the accounts for the year ended 31 March 2025.

#### **Structure, Governance and Management**

Pasda is a Scottish Charitable Incorporated Organisation (SCIO) governed by a constitution. It became a SCIO on 8 December 2016, having previously been established as an unincorporated organisation, governed by a constitution dated 20 October 2011. The affairs of Pasda are conducted by the members of the Management Committee, who are the trustees of the charity, and who are elected at the Annual General Meeting of members.

##### *Appointment of New Trustees (Members of the Management Committee)*

The Board of Trustees consists of up to 10 elected members and up to three co-opted members. It must have a minimum of 5 but no more than 12 members. An elected Trustee shall generally serve a term of 4 years (maximum 5 years) and can be re-elected up to 4 times but cannot serve more than 20 years. A co-opted Trustee shall serve a term of one year but can be co-opted again subject to a maximum of 3 terms.

##### *Recruitment of New Trustees*

A vacancy notice is included in the Newsletter and anyone interested is asked to contact the office. Prior to election as a trustee, prospective trustees will meet with existing trustees in order to explain the role they feel they can fulfil in Pasda. If both sides are agreed an appointment is made according to the constitution.

##### *Structure*

The Management Committee meets monthly to continue to guide the future direction of Pasda, set policy, consider risk and oversee delivery of the organisation's objectives. Staff are tasked with implementing the Management Committee's policy and operating the organisation on a day-to-day basis under the supervision of trustees. There were two salaried posts during the year.

##### *Key Management Personnel Remuneration*

The trustees consider the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 9 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Convenor and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Other reference and administrative information, including the names of the trustees, is shown on page 2.

#### **Aims and Objectives**

Pasda is a health and educational charity with voluntary members whose prime objectives are:

- the advancement of health by promoting the wellbeing of young people over the age of 16 and adults with Autistic Spectrum Disorder (ASD) including Asperger's Syndrome, their families and carers.
- the advancement of education about and with respect to ASD, targeted towards their families, carers and other members of the public who would benefit and be able to use the knowledge to enhance their own lives and/or the lives of people who have ASD and their families and carers.

## **Pasda**

### **Report of the Trustees For the Year Ended 31 March 2025**

We achieve these charitable objects through:

- Organised meetings for carers e.g. Edinburgh, East and West Lothian groups, walking group and social events such as the storytelling sessions in person and online
- Attend relevant meetings e.g. Autism, Carers, Disability and Health Inequalities Cross Party Groups, Edinburgh Carers Council, Carers Council, Coalition of Carers, Carers Scotland, contribute to consultations e.g. Mental Welfare Commission
- Organise Scotland wide zoom meetings to discuss topical issues e.g. Where is the qualified support? What post diagnostic support is available in your local area?
- Organised zoom meetings to maintain contact with carers who are still reluctant to leave home e.g. storytelling
- Respond to carer enquiries, 4 - 5 a week and meet individuals as required
- Prepare and send electronic monthly e-Newsletter, social media posts and update website
- Explore potential new funding opportunities and attend consultations on funding; and
- Develop website and maintain calendar of events

#### **Achievements and performance**

We received donations from:

- 1) National Lottery Awards for All
- 2) City of Edinburgh Council Mental Health and Well Being
- 3) West Lothian Mental Health and Well Being
- 4) Barchester Charitable Trust

The funds allowed us to continue to offer carers social groups, locality groups and information sessions such as workshops. We restarted the Edinburgh Group in September after several requests. These events are all opportunities to meet others in a similar situation and learn something new. There were some interesting guests to the groups: Voiceability, Into Work, Employment advisors, Mental Welfare Commission, NHS representatives to talk about Adults without Capacity and at other events self-harm and finally Gig Buddies. There was also a chance for carers to ask questions of political representatives.

Staff and Trustees attended various groups to hear from others and represent our carers, such as Carers Trust, Carers Parliament and Cross Party groups. All trustees are actively involved with carers and two trustees sit on the Advisory Panel of Experts by Experience (APEX) for Edinburgh University's clinical psychology trainees.

Our contribution to *World Autism Week* was an article by [REDACTED] who wrote about the valuable role his parents played in his life to help him survive and thrive.

A major change was the recruitment of [REDACTED] as the Liaison person to facilitate the groups and meet carers. [REDACTED] organised some very interesting and successful walks which were enjoyed by a wide range of people.

*/continued*

**Pasda**

**Report of the Trustees  
For the Year Ended 31 March 2025**

**Achievements and performance** *(continued)*

The other major change was the resignation of trustee [REDACTED] and recruitment of a new trustee [REDACTED]. [REDACTED] and [REDACTED] were accepted as co-opted trustees.

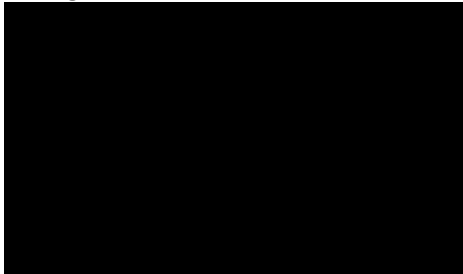
**Financial Review**

Income and expenditure for the year is set out in the statement of financial activities on page 7 and the accompanying notes on pages 11 & 12. Grants of £18,450 were received as detailed in note 2 to the accounts. A further grant of £9,100 was received: however, as this is for expenditure during the year ended 31 March 2026, it has been classified as Advanced Income, as detailed in note 12 of the accounts. Together with membership and donations, net total income for the year amounted to £22,383. Expenditure totalled £25,033, as detailed in notes 4 to 8, resulting in a decrease in funds of £2,650 for the year (2024: decrease of £16,964). Funds carried forward amount to £35,909 comprising £23,456 in restricted funds and £12,453 in the general fund (note 13). The Fixed Assets fund has now been fully utilised (2024: balance £345).

**Reserves**

The free reserves of the charity are represented by the balance of £12,453 on the general fund. This equates to 5 months' expenditure (based on current annual expenditure) and meets the trustees' policy of maintaining 3 months expenditure as a contingency against any shortfall in future income.

**Signed on behalf of the Trustees**

A large black rectangular box redacting the signature of the trustee.

**Date: 14 June 2025**

## **Report of the Independent Examiner To the Trustees of Pasda**

I report on the accounts for the period ended 31 March 2025 set out on pages 7 to 18.

### **Respective responsibilities of the 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. The charity 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.

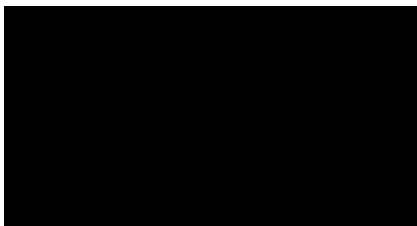
### **Basis of independent examiner's statement**

My examination is 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 seeks explanations from the 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 the course of 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Chartered Accountant  
9 McLauchlan Rise  
Aberdour  
Fife  
KY3 0SS

**Date: 14 June 2025**

**Pasda**

**Statement of Financial Activities (Including Income & Expenditure Account)  
For the Year Ended 31 March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income:</b>					
Grants receivable	2	-	18,450	18,450	428
Donations & memberships	3	3,933	-	3,933	5,443
<b>Total income</b>		<u>3,933</u>	<u>18,450</u>	<u>22,383</u>	<u>5,871</u>
<b>Expenditure</b>					
Staff costs	4	3,296	11,468	14,764	14,601
Other direct costs	5	163	3,925	4,088	2,793
Property costs	6	2,592	468	3,060	2,460
Office running costs	7	909	-	909	1,171
Other administrative expenditure	8	1,714	498	2,212	1,810
<b>Total expenditure</b>		<u>8,674</u>	<u>16,359</u>	<u>25,033</u>	<u>22,835</u>
<b>Net Income/(Expenditure) for year</b>		(4,741)	2,091	(2,650)	(16,964)
<b>Net transfers</b>		<u>(60)</u>	<u>60</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(4,801)	2,151	(2,650)	(16,964)
<b>Funds brought forward</b>		<u>17,254</u>	<u>21,305</u>	<u>38,559</u>	<u>55,523</u>
<b>Funds carried forward</b>		<u>12,453</u>	<u>23,456</u>	<u>35,909</u>	<u>38,559</u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by category in note 15 to the financial statements.

The notes on pages 9 to 18 form part of these financial statements.



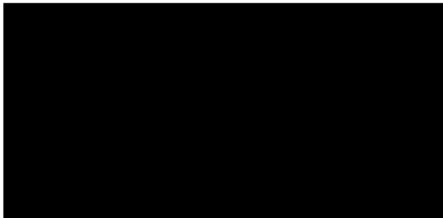
## Pasda

### Statement of Financial Position (including Balance Sheet) at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	10	<u>-</u>	<u>345</u>
<b>Current Assets</b>			
Debtors	11	1,652	1,234
Cash at bank and in hand		<u>44,261</u>	<u>37,750</u>
		45,913	38,984
<b>Current Liabilities</b>			
Creditors	12	904	770
Advanced income	12	<u>9,100</u>	<u>-</u>
		<u>10,004</u>	<u>770</u>
<b>Net Current Assets</b>		<u>35,909</u>	<u>38,214</u>
<b>Net Assets</b>		<u>35,909</u>	<u>38,559</u>
<b>Funds:</b>			
Restricted funds	13	23,456	21,305
Unrestricted general fund	13	<u>12,453</u>	<u>17,254</u>
<b>Total Funds</b>		<u>35,909</u>	<u>38,559</u>
		0	

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

Approved by the trustees on 14 June 2025 and signed on their behalf by:



Date: 14 June 2025

The notes on pages 9 to 18 form part of these financial statements

## **Pasda**

### **Notes to the Accounts For the Year Ended 31 March 2025**

#### **1 Accounting Policies**

##### ***Basis of Accounting***

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

##### ***Going Concern Basis***

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

##### ***Income***

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

##### ***Expenditure***

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

##### ***Tangible Fixed assets & Depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation on office equipment is calculated by the straight line method at the undernoted rates to write off the cost of the assets over their estimated useful lives. Generally assets costing less than £250 are not capitalised.

- Computer equipment    20%

##### ***Debtors***

Trade and other debtors are recognised at the settlement amount due. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

## **Pasda**

### **Notes to the Accounts**

**For the Year Ended 31 March 2025**

#### **1 Accounting Policies (continued)**

##### ***Creditors***

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

##### **Operating Leases**

Rentals under operating leases are charged on a straight-line basis over the lease term.

##### ***Taxation***

Pasda is exempt from corporation tax on its charitable activities. The charity is not registered for VAT and expenditure includes VAT where appropriate.

##### ***Other basic financial instruments***

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement

##### ***Funds***

*Unrestricted funds* can be used in accordance with any of the charitable objects 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.

##### ***Accounting estimates***

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

## Pasda

### Notes to the Accounts For the Year Ended 31 March 2025

<b>2 Grants receivable</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
CEC Unpaid Carers Fund <i>to facilitate groups and interviews in Edinburgh.</i>	-	428
Barchester <i>to provide Afternoon teas for members</i>	<b>600</b>	-
Edinburgh Mental Health & Well Being <i>to further mental health and well being within Edinburgh offering support and workshops for members</i>	<b>9,100</b>	-
Less advanced income for 2025/26	<b>(9,100)</b>	-
West Lothian Mental Health and Well Being <i>to further mental health and well being within West Lothian offering support and workshops for members</i>	<b>7,850</b>	-
National Lotteries Awards For All <i>to cover general running costs</i>	<b>10,000</b>	-
<b>Total grants</b>	<b>18,450</b>	<b>428</b>
<b>3 Donations &amp; memberships</b>	<b>£</b>	<b>£</b>
Memberships	<b>679</b>	328
Donations	<b>3,254</b>	5,115
	<b>3,933</b>	<b>5,443</b>
<b>4 Staff costs:</b>	<b>£</b>	<b>£</b>
Gross salaries	<b>14,049</b>	14,185
Employer's NIC	<b>376</b>	969
Employer's allowance	<b>(376)</b>	(969)
Employer's pension	<b>421</b>	416
Staff training	<b>151</b>	-
Staff benefits in lieu of pay	<b>143</b>	-
<b>Total staff costs</b>	<b>14,764</b>	<b>14,601</b>
The average number of employees on a head count basis	<b>2</b>	<b>1</b>

There were no higher paid employees earning over £60,000 per annum.

#### ***Pension contributions***

The charity makes contributions to a defined contribution scheme on behalf of its employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £421 (2024: £416).

**Pasda****Notes to the Accounts (continued)**

	2025	2024
<b>5 Other direct costs</b>	<b>£</b>	<b>£</b>
Service delivery	3,157	2,384
Travel & subsistence	911	389
Subscription	20	20
	<u>4,088</u>	<u>2,793</u>
<b>6 Property costs</b>	<b>£</b>	<b>£</b>
Office rental	1,724	1,641
Room hire	1,176	637
Rates	160	182
	<u>3,060</u>	<u>2,460</u>
<b>7 Office running costs</b>	<b>£</b>	<b>£</b>
Telephone	21	130
IT costs (including IT support)	888	963
Printing	-	78
Stationery & postage	-	-
	<u>909</u>	<u>1,171</u>
<b>8 Other administrative expenditure</b>	<b>£</b>	<b>£</b>
Independent examination/accountancy	500	500
Payroll	657	586
Insurance	284	379
Other expenditure	426	-
Depreciation	345	345
	<u>2,212</u>	<u>1,810</u>

**9. Trustees remuneration & related party transactions**

Remuneration of £280 was paid to 1 trustee for massage therapy. (2024 - £770).

No expenses were paid to trustees in either year.

The Charity's insurance policy includes Trustee Indemnity Insurance for all its trustees

**Pasda**

**Notes to the Accounts (continued)**

**10 Tangible Fixed Assets**

	<b>Computer equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 April 2024	1,725	1,725
Additions	-	-
Disposals	-	-
	<u>-</u>	<u>-</u>
<b>At 31 March 2025</b>	<b><u>1,725</u></b>	<b><u>1,725</u></b>
<b>Depreciation</b>		
At 1 April 2024	1,380	1,380
Charge for period	345	345
On disposals	-	-
	<u>-</u>	<u>-</u>
<b>At 31 March 2025</b>	<b><u>1,725</u></b>	<b><u>1,725</u></b>
<b>Net Book Value</b>		
<b>At 31 March 2025</b>	<b><u>-</u></b>	<b><u>-</u></b>
At 31 March 2024	<u>345</u>	<u>345</u>

	<b>2025</b>	<b>2024</b>
<b>11. Debtors</b>	<b>£</b>	<b>£</b>
HMRC (PAYE refund due)	736	736
Prepayments	570	152
Other debtors	346	346
	<u>1,652</u>	<u>1,234</u>

<b>12. Creditors</b>	<b>£</b>	<b>£</b>
Accruals & other creditors	904	770
Advanced income (Grants - refer note 2)	9,100	-
	<u>10,004</u>	<u>770</u>

## Pasda

### Notes to the Accounts (continued)

#### 13 Movement on Funds: Current year

	Note	At 1/4/24 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/25 £
<b>Restricted funds:</b>						
Anxiety Management	(a)	4,546	-	(1,789)	-	<b>2,757</b>
Carer Communication Fund	(b)	3,327	-	(3,327)	-	-
Complimentary Therapies	(c)	8,192	-	(700)	-	<b>7,492</b>
Oldhurst Trust Award	(d)	463	-	(307)	-	<b>156</b>
CEC Unpaid Carers Fund	(e)	4,138	-	(4,138)	-	-
Charities Scotland	(f)	639	-	-	-	<b>639</b>
Barchester	(g)	-	600	(660)	60	-
National Lottery Awards For All	(h)	-	10,000	(5,183)	-	<b>4,817</b>
West Lothian Mental Health & Well Being	(i)	-	7,850	(255)	-	<b>7,595</b>
Edinburgh Mental Health & Well Being	(j)	-	-	-	-	-
Total restricted		<u>21,305</u>	<u>18,450</u>	<u>(16,359)</u>	<u>60</u>	<u><b>23,456</b></u>
<b>Unrestricted funds:</b>						
General fund		16,909	3,933	(8,329)	(60)	<b>12,453</b>
Fixed asset fund		<u>345</u>	<u>-</u>	<u>(345)</u>	<u>-</u>	<u>-</u>
Total unrestricted		<u>17,254</u>	<u>3,933</u>	<u>(8,674)</u>	<u>(60)</u>	<u><b>12,453</b></u>
<b>Total funds</b>		<u><u>38,559</u></u>	<u><u>22,383</u></u>	<u><u>(25,033)</u></u>	<u><u>-</u></u>	<u><u><b>35,909</b></u></u>

- (a) Funding was received in a previous year to help carers develop effective coping strategies in order to reduce anxiety.
- (b) Funding was received from Edinburgh City Council. The purpose of the grant is two-fold and is to provide the carers of adults with autism spectrum disorder, living in Edinburgh and the Lothians, with such support and development that they will:
- a) experience an improvement in their own health and well-being, be better informed about issues relating to their caring role and be more confident in managing their caring role.
  - b) be more effectively connected to other carers of adults with autism, as well as local services and resources through greater levels of contact, being more supported as a consequence and be able to participate actively in Pasda's peer support network.
- (c) Pasda's Complementary Therapies Service started in February 2016. Funding was received in previous years to provide carers with individual and group complementary therapy sessions.
- (d) The Oldhurst Trust provide funding to support Pasda's East Lothian Support Group which meets monthly at the Carers of East Lothian premises in Musselburgh.
- (e) Funding was received to facilitate groups and interviews in Edinburgh.

## Pasda

### Notes to the Accounts (continued)

#### 13 Movement on Funds: Current year (continued)

- (f) A grant was received from Charities Scotland for workshops and group activities.
- (g) Funding was provided to provide afternoon tea for carers. The overspend has been met from the General Fund
- (h) Funding was provided to cover general running costs of Pasda, including payroll and office running costs and any other expenditure deemed to be for the furtherance of the aims and objectives of the organisation.
- (i) Funding was received to improve the health and well being of carers in the West Lothian area. , offering support and workshops for members.
- (j) Funding of £9,100 was received to improve the health and well being of carers in the Edinburgh area, offering support and workshops for members. Funding granted is for the year 1 April 2025 to 31 March 2026 and has therefore been included as Advanced income (note 12).

#### 14 Analysis of Net Assets Between Funds - current year

	Restricted Funds	Unrestricted Funds Fixed Assets	General	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Debtors	100	-	1,552	1,652
Cash at bank & in hand	41,675	-	2,586	44,261
Less: Creditors	(119)	-	(785)	(904)
Less: Advanced income (note 13(j))	<u>(9,100)</u>	<u>-</u>	<u>-</u>	<u>(9,100)</u>
<b>Net Assets at 31 March 2025</b>	<b><u>32,556</u></b>	<b><u>-</u></b>	<b><u>3,353</u></b>	<b><u>35,909</u></b>



**Pasda**

**Notes to the Accounts (continued)**

**15. Prior Year Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
<b>Income :</b>			
Grants receivable	-	428	<b>428</b>
Donations & memberships	<u>5,443</u>	<u>-</u>	<u><b>5,443</b></u>
<b>Total income</b>	<u>5,443</u>	<u>428</u>	<u><b>5,871</b></u>
 <b>Expenditure</b>			
Staff costs	2,066	12,535	<b>14,601</b>
Other direct costs	328	2,465	<b>2,793</b>
Property costs	2,221	239	<b>2,460</b>
Office running costs	1,171	-	<b>1,171</b>
Other administrative expenditure	<u>1,372</u>	<u>438</u>	<u><b>1,810</b></u>
<b>Total expenditure</b>	<u>7,158</u>	<u>15,677</u>	<u><b>22,835</b></u>
 <b>Net Income / (Expenditure) for year</b>	<b>(1,715)</b>	<b>(15,249)</b>	<b>(16,964)</b>
 <b>Transfer between funds</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net movement in funds</b>	<b>(1,715)</b>	<b>(15,249)</b>	<b>(16,964)</b>
 <b>Funds brought forward</b>	<u>18,969</u>	<u>36,554</u>	<u><b>55,523</b></u>
 <b>Funds carried forward</b>	<u><u>17,254</u></u>	<u><u>21,305</u></u>	<u><u><b>38,559</b></u></u>

# Pasda

## Notes to the Accounts (continued)

### 16 Movement on Funds: prior year

	Note	At 1/4/23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/24 £
<b>Restricted funds:</b>						
Anxiety Management	(a)	5,869	-	(1,323)	-	<b>4,546</b>
Carer Communication Fund	(b)	11,829	-	(8,502)	-	<b>3,327</b>
Complimentary Therapies	(c)	9,056	-	(864)	-	<b>8,192</b>
Oldhurst Trust Award	(d)	463	-	-	-	<b>463</b>
CEC Unpaid Carers Fund	(e)	4,273	428	(563)	-	<b>4,138</b>
East Lothian Fund	(f)	4,162	-	(4,162)	-	-
Arnold Clark	(g)	34	-	(34)	-	-
Charities Scotland	(h)	868	-	(229)	-	<b>639</b>
Total restricted		<u>36,554</u>	<u>428</u>	<u>(15,677)</u>	<u>-</u>	<u><b>21,305</b></u>
<b>Unrestricted funds:</b>						
General fund		18,279	5,443	(6,813)	-	<b>16,909</b>
Fixed asset fund	(i)	<u>690</u>	<u>-</u>	<u>(345)</u>	<u>-</u>	<u><b>345</b></u>
Total unrestricted		<u>18,969</u>	<u>5,443</u>	<u>(7,158)</u>	<u>-</u>	<u><b>17,254</b></u>
<b>Total funds</b>		<u><u>55,523</u></u>	<u><u>5,871</u></u>	<u><u>(22,835)</u></u>	<u><u>-</u></u>	<u><u><b>38,559</b></u></u>

- (a) Funding was received in a previous year to help carers develop effective coping strategies in order to reduce anxiety.
- (b) Funding was received from Edinburgh City Council. The purpose of the grant is two-fold and is to provide the carers of adults with autism spectrum disorder, living in Edinburgh and the Lothians, with such support and development that they will:
- a) experience an improvement in their own health and well-being, be better informed about issues relating to their caring role and be more confident in managing their caring role.
  - b) be more effectively connected to other carers of adults with autism, as well as local services and resources through greater levels of contact, being more supported as a consequence and be able to participate actively in Pasda's peer support network.
- (c) Pasda's Complimentary Therapies Service started in February 2016. Funding was received in previous years to provide carers with individual and group complementary therapy sessions.
- (d) The Oldhurst Trust provide funding to support Pasda's East Lothian Support Group which meets monthly at the Carers of East Lothian premises in Musselburgh.

## Pasda

### Notes to the Accounts (continued)

#### 16 Movement on Funds: Prior year (continued)

- (e) Funding was received to facilitate groups and interviews in Edinburgh.
- (f) Funding was received to identify carers in East Lothian, check if they have any support as carers and assess their requirements.
- (g) Funding was received from Arnold Clark for the Walking Group, train fares to reach walking routes, refreshments or group activities.
- (h) A grant was received from Charities Scotland for workshops and group activities.
- (i) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.

#### 17 Analysis of Net Assets Between Funds - prior year

	Restricted Funds	Unrestricted Funds Fixed Assets	General	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	345	-	<b>345</b>
Debtors	-	-	1,234	<b>1,234</b>
Cash at bank & in hand	21,575	-	16,175	<b>37,750</b>
Less: Creditors	<u>(270)</u>	<u>-</u>	<u>(500)</u>	<b><u>(770)</u></b>
<b>Net Assets at 31 March 2024</b>	<b><u>21,305</u></b>	<b><u>345</u></b>	<b><u>16,909</u></b>	<b><u>38,559</u></b>