SCOTTISH AUTISM

Embracing difference, leading change

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2026

A Company Limited by Guarantee

Company Registered in Scotland Number SC081123

Registered Charity Number: SC009068

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SCOTTISH AUTISM

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SCOTTISH AUTISM
DIRECTORS' REPORT (Incorporating the Strategic Report)
Year ended 31 March 2026

OBJECTIVES & ACTIVITIES

Charitable Objectives

The Articles of Association were reviewed during the year and approved by the Board and OSCR in June 2026.

The former Objectives of Scottish Autism were "the advancement of education, health and wellbeing, equality of opportunity and the relief of disadvantage of people living with an autism spectrum condition and related conditions throughout their whole life journey".

The new Objectives of Scottish Autism are "the advancement of education, health and wellbeing, equality of opportunity and the relief of disadvantage of autistic people and those with related conditions"

Scottish Autism's Vision, Mission and Values were also reviewed during the year and approved by the Board in June 2026.

The former Vision, Mission and Values were:

A world where autistic people are understood and enabled to lead meaningful and fulfilling lives as valued members of the community.

Scottish Autism's Mission

To enable autistic people to lead happy, healthy and fulfilling lives.

Scottish Autism's values are:

Collaboration

Compassionate

Change Makers

Contribution

The new Vision, Mission and Values are:

Vision

An inclusive world where difference is embraced and autistic people thrive.

Mission

To stand alongside autistic people to create a world where autistic people can thrive, led by the priorities of the autistic community.

Values

Belonging: compassion, caring, relationships, understanding, inclusion

Empowering: independence, thriving, respect (human rights), amplifying voice

Curiosity: innovation, leading change, open heart and open mind, pioneering

Integrity: trust, listening, values-driven always, justice, authentic

Principal Activities

Scottish Autism provides a broad range of services to autistic people and their families and carers. Services include care, support, advice and information and training. Scottish Autism also has a campaigning remit, influences national related policies and provides a research facility. Scottish Autism's head office is in Alloa. We contract with 25 local authorities to provide services to 357 autistic people in 18 local authority areas. Our community (not regulated) services reach 8,000 people in all local authority areas.

Commitment to Quality and Continuous Improvement

Despite difficulties in recruiting to some areas, we were able to maintain the quality of services. We continued to use our corporate Quality Framework and Quality Frameworks for most functional areas to prioritise a number of internal audits and reviews including employees' right to work and service manager compliance with audit requirements. The Risk and Compliance Lead oversaw our Quality and Compliance plans and reported outcomes to the Audit, Finance and Risk Committee.

We continued our focus on being 'inspection ready' and this was reflected in continuing good grades across most services inspected.

Partnerships

We work extensively with a number of partners including the Scottish Government who again funded our advice line during the year. We also worked closely with Health and Social Care Partnerships (HSCPs). Fife HSCP continued to fund our One Stop Shop and Flourish/Our Minds Matter in Fife. We were pleased to be funded again by Tayside Health and Social Care Partnership to continue the Connect service in Dundee.

We continued to support BANG, an autistic led organisation, and commenced work with a number of autistic led partners to plan our review of our Right Click online programme.

We continued as a member of CCPS (Coalition of Care and Support Providers Scotland) and partnered with them on social care staffing and funding challenges amongst other things.

Further partnership working is illustrated in the Activities and Fundraising sections.

Fundraising and Income Generation

Fundraised income received for 2025/26 totalled £290,414 representing a decrease on the previous year (2024/25: £373,011). Our cost to Income Ratio was 53.55%, these numbers include all income generation the fundraising department is involved in, which includes Fundraising as categorised for the Statutory Accounts (2024/25: £184,375 and 2025/26: £154,078).

Despite this positive growth, two grants awarded to support developments at Gartinny Service had to be returned due to ongoing operational challenges affecting the service. These comprised £16,547 from the Community-Led Local Development (CLLD) Fund and £25,000 from the Communities and Place Fund, which left our actual Income total for the year at £363,647 with a Cost to Income Ratio of 54.92%

We continued to see strong support from individual fundraisers, community groups and corporate partners throughout the year. Supporters took part in a wide range of fundraising activities including Kiltwalk events (c.£44,000), running challenges, walks, golf days, and community-led fundraising initiatives, helping to generate vital income for Scottish Autism services across the country.

Funds raised during the year have contributed towards improving environments, equipment and opportunities for the autistic people and families we support. This has included investment in sensory resources, service improvements and programmes that enhance wellbeing, inclusion and independence.

We have also benefitted from the continued support of our corporate partners, particularly OCS who continue to support us in voluntary help and value in kind service renovation support (currently totalling savings over £70,000) whose financial contributions, sponsorship and in-kind assistance have enabled us to extend the impact of our work. Scottish Legal Complaints Commission, CAMRA, Menthaltum, The Blythwood Hotel, Kyron Media – just a number of the businesses across all sectors choosing to support us throughout the year.

Corporate Partnerships remain an important part of our income generation strategy and provide valuable opportunities to raise awareness of Scottish Autism alongside developing community supporter opportunities and fundraising support.

We are deeply grateful to everyone who has donated, fundraised, sponsored events, volunteered their time or chosen Scottish Autism as their charity partner.

STRATEGY OBJECTIVES AND BUSINESS REVIEW

During the year Autism and Neurodiversity North Scotland (A-ND) joined Scottish Autism as a wholly owned subsidiary.

The plan is to integrate the services for young people fully into Scottish Autism once registration arrangements are finalised.

Operating Environment

The operating environment continued to be challenging:

Domain	Implications for strategy
Political	Scottish election outcomes, uncertainty on health and social care integration, the National Care Service, Learning Disability Autism and Neurodivergence legislation and Coming Home commitments create volatility. Scottish Autism needs to maintain strong policy horizon scanning and influence activity.
Economic	Austerity, fee constraints, inflation, employment cost increases, pensions, and cost-of-living pressures affect service viability and workforce sustainability.
Sociological	Deficit-based language, restricted diagnostic pathways, scepticism about autism diagnosis rates, high school exclusions, and dilution of autism into broader neurodivergence increase the need for a strong autism-specific voice.
Technological	Cybersecurity threats, AI, and online delivery options create both risk and opportunity. The organisation needs a review of digital transformation, improved data governance, and greater digital confidence.
Legal	Employment law changes e.g. day-one rights, possible Freedom of Information extension to care home and care-at-home providers and migration changes increase compliance and workforce planning demands.
Environmental	Low-carbon expectations, climate change, recycling requirements, and utility costs require asset planning, sustainability reporting, and environmentally responsible operations.

ACTIVITIES

Our performance against our KPIs was as follows (where we have comparable data for the previous year this has been included).

KPI	Target	2024/25	2025/26
Staff stability index	72% with 1 year plus service	78.67%	82.28%
Staff progressing to advance level (pay grade)	14%	26%	30.5%
Staff absence rate	10 days lost per employee	17.94	14.53
Training completed	90% of new starts after 6 months service have completed mandatory training	Not all data is available but 90% completed safeguarding training	86.29%
SSSC Registration	90% undertaking the qualification who require this in the next 12 months	95%	95%
Individuals we support satisfaction with services	No target	High rates of satisfaction in community services. Data collection for this KPI requires more work	High rates of satisfaction in community services. Data collection for this KPI requires more work
Complaints resolved within policy timescale	100%	90%	75%
Care Inspectorate Grades	100% at grade 4 and above	90%	94%

Autism Services

The strategic decision to move all non-commissioned/free to access services into our Directorate of Operations has proved to be extremely successful. This means that all points of service delivery have been brought together in one directorate.

Community Services

Community Advice Services have continued to provide autism-specialist advice, support and guidance, as well as signposting and bridging to other services throughout the year. Services have continued to support autistic people, parents, carers, wider family members, and professionals across Scotland. The services have also continued to offer safe and welcoming spaces for autistic people and parents/carers to connect, both in person and online.

During the year, Community Advice Services supported 3,837 individuals (excluding Get Set 4 Autism, Click and Connect, and Flourish). This resulted in 8,263 enquiries and contacts, demonstrating that many people often contact the services more than once.

Formal survey feedback highlighted the positive impact of the services:

- 120 responses were received regarding individual service experiences.
- 100% of respondents found the information provided through the service helpful.
- 90% rated their experience with the advisor excellent and 10% as good.
- 100% of respondents said they would recommend Scottish Autism to others.

Advice Line and Get Set 4 Autism

The advice line supported 2,071 individuals throughout the year, resulting in 2,836 enquiries, demonstrating that many people contacted the service more than once.

For Get Set 4 Autism, this work followed recommendations arising from the Social Return on Investment evaluation, which identified opportunities to strengthen evaluation processes and evidence of impact. Through Get Set 4 Autism, external organisations and agencies have also continued to commission parent programmes, including third-sector organisations supporting families, ethnic minority groups, and prison estates within the Scottish Prison Service.

The team also had the opportunity to present at Families Outside's Annual Conference and Autism Europe, showcasing the SCVO award-winning Parent Programme for Fathers of Autistic Children in prison settings. The team are also working alongside Researchers in Residence to further explore and showcase the programme within a research context.

Fife One Stop Shop, Flourish

Under its Service Level Agreement, the Fife One Stop Shop supported 1,429 individuals throughout the year, resulting in 4,286 enquiries, demonstrating that many people accessed support on multiple occasions to include rural and remote communities. The Whole Family Flourish pilot was also nominated and shortlisted as a finalist in the Fife Voluntary Action's Children, Young People and Families Award 2026.

Dundee Connections, Peer Support Workers

Dundee Connections supported 442 people throughout the year, resulting in 1,141 enquiries, demonstrating that many people accessed support more than once.

Both Dundee Connections and the work of the Peer Support Workers were recognised during this period within a joint inspection by the Care Inspectorate and Public Health Scotland. The inspection highlighted these approaches as proactive and innovative responses to supporting people whilst waiting for assessment and access to targeted specialist services. This recognition reflects the values of early intervention, lived-experience-led support, and collaborative approaches in improving outcomes for autistic people and their families.

Regulated Services

This year the board took the difficult decision to close New Struan School in Alloa as the number of referrals had reduced markedly over time and by the end of the academic year only three young people would remain in education. We worked closely with all stakeholders and especially with parents to ensure that three of the young learners were able to access other schools.

We built on our strong partnership with Fife Housing Group which enabled us to purchase a property for an individual who needed to move from inappropriate accommodation.

We developed a service in Clackmannanshire for young people who are finding access to mainstream education difficult. It is support for the whole family and is provided at Bradbury Hub and in the community. Early indications are that the service is having a positive impact for the young people and their families/carers. Unfortunately, we had to relocate the support service at Gartinny nursery as the plans to purchase the site and redevelop it fell through. The service relocated to another site in Menstrie pending permanent relocation to the former school site.

Voice and Participation

Our work will always be led by the priorities of autistic people and their loved ones. That's why we are committed to meaningfully including autistic people in decision-making at all levels within Scottish Autism, from board-level governance of our charity to day-to-day decisions about the support people receive. In order to do this better we have a strategic focus on our Voice and Participation Agenda, transforming the way we do things. We were pleased during the year to see the establishment of an Autistic Advisory Panel which has already contributed, along with colleagues and other supported individuals, to the development of our new Vision, Mission and Values as well as influencing our policy and campaigning work.

Asset Management

We continue to invest in the quality and condition of our properties and are conducting a review of our estate to inform a wider Asset Management strategy. This comes at a time when we aspire to grow our service provision whilst maintaining high-quality environments that are specifically designed for individuals that we support.

Following the end of our lease, we successfully moved out of our Head Office property in August 2026 and set up in Bradbury Hub, Alloa which is a property Scottish Autism own. This property will service as a dual-purpose property, and this is also being reconfigured to support young person's services and day services moving forward.

The organisation is actively pursuing the acquisition of properties to support the ongoing Asset Management focus, with 2 purchases due to complete during 2026/27. This will further strengthen our Asset position and enable us to continue with existing services whilst providing the flexibility to grow.

During the year, work continued in strengthening our compliance and maintenance programmes and this focus will continue into the next financial year.

The Scottish Autism Centre for Practice, Policy and Research

The Centre for Practice, Policy and Research continued its work during the year with a focus on Practice, Policy and Research.

Practice Development

Our Practice Model was reviewed during the year and rolled out to all staff through a series of spotlight sessions in early 2026. The team also developed a language guide which is being presented to stakeholder organisations in 2026.

We held an education focused event in Stirling.

The Practice Team continue to provide intensive low arousal support to services.

Public Policy and Campaigning

We developed a manifesto for the Scottish Elections in May 2026 and attended Party conferences during the year. We also held a Hustings on the LDAN Bill before the election in conjunction with the National Autistic Society.

We presented at a number of stakeholder events including giving evidence at the Social Justice and Human Rights Committee on support for neurodivergent people.

Research

Our Autism, Ageing and Social Care work (in partnership with Heriot-Watt University) was shared at the Scottish Parliament in March, and the films are now on our website. It was presented as an invited session at the Autism Europe Congress in Dublin in September. We have now had confirmation that a successor research project on the use of technology in healthy ageing will be funded by the National Institute of Health Research, which is a prestigious and competitive award.

We launched a survey report on experiences of autism assessment and diagnosis which was undertaken in collaboration with three Autistic People's Organisations. Preliminary findings were shared at the Scottish Parliament's Cross Party Group on Autism in May.

A further journal article has been published based on the PhD work of Holly Sutherland – which was part of a collaborative PhD studentship between Scottish Autism and University of Edinburgh:

Sutherland, H., Crompton, C. J., Long, J., & Fletcher-Watson, S. (2025). "Read My Lips, Not My Body: A Thematic Analysis of Autistic People's Social Communication Preferences, Experiences, and Expectations". Neurodiversity, 3.

External Training and Consultancy

Elevate is growing rapidly with training delivered during the year to Scottish Sea Bird Centre, Amazon and a significant contract signed with OCS. Hutcheson's Grammar in Glasgow have recently started our Autism Practice Improvement Programme, and Wallace High School in Stirling have agreed to participate in our funded PhD research (with University of Edinburgh) to pilot the programme in mainstream secondary settings. Income from our consultancy work is growing well now that we have a dedicated focus on this work. An official launch of the Elevate brand was launched in June.

Our collaborative PhD project with Edinburgh University on inclusive education and the use of the Autism Practice Improvement Programme (R. McGinney) began during the year.

Marketing and Communications

Scottish Autism launched our new brand and website at the end of 2025. The process of rebranding our assets is ongoing and will be completed by the end of 2026. This new brand and website, along with a refreshed digital strategy, has led to an uptick in online traffic and more engaged digital audiences. The marketing and communications team continued to work across the charity on recruitment, internal communications, media engagement, and social media and a variety of high profile events.

Business Systems

During the year the organisation has undergone a strategic review of our digital and IT landscape to underpin the development of our new IT Strategy. Recognising both the risks and opportunities that the modern digital environment and AI bring, the vision for the organisation is to embark on a digital transformation project in the coming year. This is to ensure we remain at the forefront of technology to keep our data and systems as safe as possible in this evolving threat landscape.

In supporting this move, during the year we have been working with strategic partners to better understand our current position, and to identify areas for continual improvement. This has focussed on the following key areas:

- Data and system security policies
- Implementation of Intune and device management
- Reviewing our business management software
- Cyber Essentials accreditation review
- A new approach to Penetration testing to ensure robustness of process
- Review of infrastructure across the whole organisation

Moving forward, this review will help inform the 3-year IT strategy which will be produced during 2026/27.

Employee Information & Engagement

The number of staff we employed at the end of the year (March 2026) was 1010 (828 full time equivalents), a tiny increase in full time equivalents from the previous year. Whilst our stability index remained high compared to other social care providers, we continued to see turnover of staff higher than is desirable with colleagues who have under a year of service. However, our target of having over 72% of employees with over a year of service was significantly exceeded (82.23%), which is a significant improvement on the previous year.

There has been a sustained improvement in recruitment and vacancy levels across the organisation although pockets of higher vacancies continue to exist in services and locations that are remote and rural with an average of 67 vacant posts over the final quarter of the financial year. We continue to review and innovate around recruitment trying to identify new routes of entry to the organisation. We continue to focus on retention and completed our Senior Autism Practitioner (front line management) development programme. Our learning management system has been very successful and is providing us with a great system to manage and engage with learning as well as gather data. The range and volume of training continue to increase.

Engagement with our staff was a priority during the year. We worked closely with the Colleague Forum on key organisational issues, communicated at our colleague conference and did work with our workforce and the autistic advisory panel on reviewing our organisational values. Feedback has been positive. The colleague forum is a well-established employee voice mechanism and the group discussed a wide range of topics over the year. 'Our Communities' (our all colleague MS Teams forum) has matured into a positive supportive communication mechanism that showcases best practice and shares ideas and developments.

We continue to be accredited as an organisation under the LGBT Charter, as 'Disability Confident' under the government scheme and as a Living Wage employer. The Neurodivergent Employee Forum members provided us with feedback on organisational changes or developments as required. An example of this was input around the new brand and website.

Our gender pay gap in 2025 was consistent with previous years in being very low at minus 0.9% for median pay, which is a slight improvement from the previous year.

Although progress is slow, Scottish Autism continues to campaign for fair work and fair pay in the social care sector. We attended a range of national events advocating for fair work and promoting better cultures and improved working practices for autistic adults among other policy topics.

FINANCIAL REVIEW

Results for the Year

During the year, we continued to operate in a changing environment. Further cost increases, combined with fee income from commissioned services not keeping pace, have placed significant financial pressure on the care sector.

Uncertainty continues to shape our operating environment, with most costs driven by external factors beyond our control. Rising staffing, energy and consumable costs have significantly affected our financial performance, and we are developing new ways of working and innovative service delivery models to help navigate this challenging period.

Despite these challenges, we remain focused on the future and are exploring new service delivery models. This work is helping us better understand the changes needed within our wider organisational strategy to maintain financial strength and invest in the right service models.

During the year the organisation made the difficult decision to close our School and School residences due to ongoing financial unsustainability. This has impacted on the overall financial performance during the year. The services are due to cease in June 2026.

The group financial position for 2025/26 remains positive generating a surplus in the Statement of Financial Activities (SoFA) of £0.11m compared to £0.48m for financial year 2024/25.

During the year our unrestricted fee income in education and care services (note 5) decreased to £37.8 million. This is a decrease of £1.58m which include £1.84m (4.7%) reduction in Scottish Autism and includes of £0.26m fee income from Autism and Neurodiversity. Including the £2.48m income for discontinued activities shows an overall growth of £0.91m (2.3%). Total income grew to £42.06 million from £41.1 million in 2024/25 resulting from an increase in unrestricted fee income of £906k, a decrease in bank interest received of £89k and additional grant income of £249k being the main contributors netted with a reduction in fundraising of £30k and other income of £152k. Scottish Autism's restricted funds income increased by £16k to £519k from £504k 2024/25.

We continue to experience sustained cost pressures, a trend seen over recent years and expected to continue in the current economic climate. We have introduced measures to monitor costs closely and seek best value wherever possible. These pressures are compounded where the cost of providing some services exceeds the income received. With further challenges ahead, this remains a key focus within our ongoing financial reviews and strategic planning.

The balance sheet has improved compared to the prior year and this is predominantly due to the surplus generated in year. Net assets at a group and parent charity level are shown at £26.9 million, an increase from £26.8 million in 2025. Our Trade Debtors remain relatively in line with previous year moving from £2.58m to £2.25m at a parent charity level. This has resulted from regular and robust monitoring and management of our trade debtor position. (note 14).

Market Value of Land & Buildings

Following stock condition surveys and valuation exercises carried out to establish the Market Value of Land & Buildings the Directors consider that the book value of these assets on the Balance Sheet reflects a fair value. Following review, no impairment indicators have been identified. No significant investment in land and buildings have taken place in 2025/26, however we have two property acquisitions due to complete in the early part of the new financial year.

Reserves Policy

Free reserves (total funds less restricted funds, designated funds and tangible fixed assets held for charity's use in delivering activities) total £12.5 million which equates to 3.4 months of operating expenditure (3.7 months 2025). Scottish Autism's policy for holding free reserves is a minimum of 3 months operating cost. The Directors are of the opinion that the reserves are sufficient to meet current and future obligations in the uncertain operating environment we continue to work in. Group restricted funds at the year-end total £634.1k (2025: £625.9k), funds tied up in the form of fixed assets totalled £5.8m (2025: £6.2m), and funds designated for investment total £8 million (2025: £8.0m). The total funds held as at 31 March 2026 total £26.9 million (2025: £26.8 million).

Whilst we held £8m in designated funds for investment during 2025/26 this has been held in deposit and notice accounts generating interest received for this period. The intention is to develop a longer-term investment strategy to support the organisation. This will move into financial year 2026/27 with investment needs being considered as part of the overall Strategic Plan for the organisation and the development of our Asset Management Strategy.

From the overarching designation noted above, specifically a sum will be designated for capital investment, the value of which will be determined following the development of an Asset Management Strategy. The remainder will be used as an investment vehicle generating long term financial returns which will assist in meeting our objectives for the provision of support to individuals and families.

Pension liability

In November 2023 Scottish Autism moved from a defined contribution scheme with The People's Pension to Royal London following a review of performance and service. We introduced employer matching of employee contributions up to 9%, providing a significant benefit to employees.

Prior to this we exited in April 2023 from the Falkirk Local Government Pension Scheme (LGPS) due to the risk of uncontrollable financial exposure in maintaining membership of this scheme. At this time a defined contribution scheme with The People's Pension was introduced in line with autoenrollment requirements. Members of the LGPS were provided with a two-year additional transition payment into their new pension that ceased in April 2025.

Going Concern

Scottish Autism maintains a healthy balance sheet, highlighting a high net asset value with no loans. The charity continues to hold healthy cash reserves which provides financial sustainability in the short and long term. Coupled with this is our commitment to investing in our assets and driving strategic changes to ensure we maintain and develop new services which contribute to generating surpluses to re-invest in services and enable us to support more Autistic people.

There is a surplus cash flow in 2025/26 totalling £20.3m which includes interest from investment deposit and notice accounts received during the year (2025 – £19.8m).

We maintain a rolling 24-month cashflow forecast, which demonstrates the continuation of a sufficiently strong cash position. A high level 3-year financial plan demonstrates the continuing financial viability of the organisation. This will be further developed as we progress the Asset Management and Investment Strategy which will align with the growth aspirations and consideration of the key drivers to ensure service provision remains financially sustainable moving forward.

We will continue to review our financial strategy and plans, remaining alert to developments in the current economic and operating environment. This will include assessing risks and opportunities in service delivery, alongside ongoing investment opportunities.

The Directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Directors continue to adopt the going concern basis in preparing the financial statements. This assessment is based on forecast results, cashflow projections, together with banking facilities, cash reserves and investments available to the Charity.

Investment Policy

The policy is to invest surplus funds to generate additional funds to support the strategic purposes of the organisation. We will ensure that we have sufficient liquidity to meet our financial commitments, including the continuation of service and support provision and other charitable activities. We will invest in liquid assets and maintain an appropriate level of cash reserves to ensure that we can access money when required. We will seek to achieve our investment goals through a mix of low, medium, and high-risk investments to achieve a diversified portfolio of investments that suit our needs. At 31st March 2026 the market value of these investments was £1.04 million (£0.99 million 2025). Note 13.

PLANS FOR THE FUTURE

We completely reviewed our Strategy during the year to include our Vision, Mission and Values.

Strategic Driver, Pillars and Objectives

Strategic Driver

To deliver sustainable, high-quality services that are driven by lived experience, our practice framework, research evidence and policy work. Services that are supported by a skilled workforce and strengthened through our digital capability and a strong financial footing.

Strategic Pillars

Voice and Participation to run through everything we do.

Innovative services that respond to needs through the whole life journey must be co-designed, co-produced and co-delivered with autistic voices at their heart.

The Centre for Practice, Policy and Research and Autism Services must collaborate to model and evidence our specialism, result in exemplar services and effect societal, political and cultural change.

Strategic Objectives

1. Amplify the voices of autistic people and those with lived experience, ensuring their insights drive decisions, and demonstrate impact through meaningful participation.

2. Grow sustainably in the right places, balancing community reach with strong, high-quality services that meet the diverse needs of all autistic people.

3. Position the charity to be recognised as a trusted voice shaping national and local policy, representing the experiences of autistic people and building on our practice and research capabilities.

4. Build a culture of engagement, leadership development, and inclusion which fosters skilled, capable, and future-ready colleagues and teams that can develop and deliver high-quality specialist services and adapt to change.

5. Build modern, secure, data-driven systems that enable efficiency, insight, and high-quality service delivery.

6. Ensure strong liquidity, robust reserves, and a dependable operating model that supports long-term sustainability by improving financial efficiency without compromising quality.

Priority	Priority actions
Voice and Participation	✓ Establish a network of service forums across Scottish Autism, embed the Autism Advisory Panel and increase board representation/engagement ✓ Create accessible documents, mediums of communication, peer support ✓ Local service development through service forums, engagement with APOs and local autistic community using community development models ✓ Increase citizenship and community engagement of those we support through local interest groups, community councils, elections ✓ Model participation in our research, policy campaigning, training
High Quality and Sustainable Specialist Services	✓ Embed our Practice framework, APIP, internal L&D, SQA customised award ✓ Diversify and innovate what we offer, by deploying transferable skills and knowledge ✓ Re-provision where service models (and environments) are inappropriate ✓ Explore SDS and ILF and models of funding and delivery ✓ Rigorous viability assessments for new services

Reaching Marginalised Communities	✓ Extend our work in prisons/CJS and evaluate/evidence impact ✓ Build relationship with SEMA and other representative groups ✓ Build on our own diversity and embrace and nurture it ✓ Engage with different sectors/professional networks and learn from others (partnership working)
Children, Young People and Education	✓ Expand our APIP/learning/training in mainstream schools via Elevate/RightClick and education consultancy offer ✓ Campaign and advocate for better access to education ✓ Building a network of specialists – researchers, professionals etc. ✓ Amplify voice of children and parents in policy debates, campaigns and research ✓ Scoping different models of education - public and 3rd sectors working together ✓ Develop and expand playscheme and related support services to support young people and families/carers. ✓ Address the issues in relation to short breaks for young people and their families
Whole Life Journey	✓ Make progress with research into good support in older age ✓ Trial transition support services (childhood to adulthood) ✓ Increase the reach of Elevate by providing cross – sectoral training through to different sectors: employment, leisure etc. ✓ Campaign for 'whole life' policy approach through LDAN
Challenging Health Inequalities	✓ Campaign successfully for mandatory training in LDAN bill ✓ Campaign successfully to take autism out of mental health law ✓ Complete redevelopment of Right Click thus increasing training opportunities and knowledge sharing ✓ Improve data on key issues e.g. waiting lists, mental health outcomes, hospitalisation rates ✓ Build partnerships to effectively respond to instances of acute distress e.g. SAMH, Change Mental Health ✓ Provide and evidence effectiveness of peer support and preventative services
Organisational Resilience and Enabling Services	✓ Complete the digital transformation review including a review of Access Care Planning and associated colleague digital systems - automating processes to reduce manual burden. ✓ Build a culture of digital confidence and capability. ✓ Achieve Cyber Security accreditation ✓ Ensure continued compliance with all mandatory training ✓ Complete brand awareness campaign ✓ Increase fundraising and income generated both monetary and in kind. ✓ Refine the budget setting and monitoring system and secure wider engagement in its use ✓ Develop longer term investment strategy to maximise returns ✓ Increase the financial acumen of the Senior Leadership Team ✓ Develop an Asset Management Strategy with clear goals and priorities

Principal Risks & Uncertainties

It is essential that Scottish Autism demonstrates that it has a robust system of corporate governance and risk management in place to assure the Board and stakeholders that it operates a robust system that will stand up to scrutiny.

The high strategic risks to Scottish Autism were reviewed regularly during the year by the Board and are summarised as follows:

Risk area	Risk description	Risk appetite	Potential impact	Mitigation and controls
Service growth and sustainability	Limited growth or reductions in core services are not offset by sustainable expansion.	Medium	High	Use robust viability assessments; prioritise growth in strategically aligned geographies; monitor occupancy and commissioning pipelines; develop partnerships and alternative models.
Quality of provision	Quality decline affects outcomes, regulatory assurance, and stakeholder confidence.	Low	High	Maintain practice audits, Care Inspectorate readiness, mandatory training, supervision, learning systems and lived-experience feedback loops.
Accommodation and assets	Owned or leased accommodation deteriorates, affecting safety and support environments.	Low to medium	High	Develop asset management strategy; prioritise high-risk properties; integrate finance and asset planning; align re-provisioning with service strategy.
Safeguarding	Poor practice or weak information-sharing creates safeguarding concerns.	Very low	Very high	Strengthen safeguarding governance, referral information checks, incident learning, escalation protocols, and multi-agency communication.
Recruitment and retention	Shortage of skilled staff affects continuity, quality, and resilience.	Medium	High	Continue pay and reward innovation; develop leadership pipeline; invest in training; monitor stability index; strengthen workforce planning.
Financial performance	Fees, inflation, ENICs, pensions, staffing shortages and underperforming services reduce sustainability.	Low to medium	High	Strengthen budget monitoring; improve financial acumen in SLT; negotiate sustainable fees; monitor cash/reserves; assess service viability.

Funder confidence	High reserves reduce funder appetite, limiting income diversification.	Medium	Medium	Articulate reserves policy and investment case; align fundraising to restricted transformation and community impact priorities.
Data and technology	Poor data management or cyber weakness affects compliance, insight, and continuity.	Low	High	Complete digital review; implement data governance; pursue cyber accreditation; strengthen ICT governance and automation.
Policy and external environment	Political uncertainty or legal changes disrupt strategic assumptions.	Medium	Medium to high	Maintain policy horizon scanning; scenario plan; diversify partnerships; review strategy annually.

Board reviews strategic risks quarterly and risk is a standing agenda item at each Board meeting and at the Audit, Finance and Risk Committee.

Health and Safety risks are mitigated through a Health and Safety Committee which meet four times a year and comprises the Health and Safety Manager as well as a cross section of staff including the Chief Executive.

Alongside responding to day-to-day operational issues, significant work was undertaken during the year to strengthen Health & Safety management through improvements to governance, systems, documentation, guidance and organisational learning. Key developments included:

- Continued implementation of the Health & Safety Improvement Plan, with progress across governance, learning, training and assurance.
- Development of revised Accident, Incident and Near Miss (AINM) arrangements to improve the consistency of event recording and classification, strengthen organisational learning, and support more meaningful analysis of incident severity and trends.
- Review of Health & Safety performance measures and development of a KPI and reporting framework to strengthen organisational oversight, learning and assurance.
- Review and improvement of Health & Safety documentation, operational guidance, training resources and manager support tools, including revised risk assessment templates, guidance documents, FAQs and practical resources such as the PICA protocol and Diabetes Health Care Plan documentation.
- Continued support to services through incident reviews, audits, advice and targeted interventions where higher risks were identified.
- Implementation of the revised Supported Individual, Property and Generic Risk Assessment framework, following consultation, providing a more consistent and proportionate approach to risk assessment.
- Strengthened the role of Health and Safety representatives, including provision of IOSH training and reviewed and consulted on the Health and Safety committee structure and communication systems.
- Continued to investigate incidents, identifying causes and recommending preventative actions.
- Supported the asset manager in managing risks related to asbestos, legionella, fire safety, wandering/security, and repair / maintenance strategies.
- Contributed to the relaunch of the Scottish care third sector stakeholder group with other peer organisations to enhance collaboration, share learning and benchmark practices.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

In terms of the Companies Act 2006, Scottish Autism is a Company limited by Guarantee and not having a share capital. The organisation's references are:

Scottish Charity Reference number SC009068 and Company Registration number SC081123.

Directors

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year and to the date of this report are detailed later in the report.

Appointment of Directors

Directors are appointed by nomination and approval by the Trustees. Scottish Autism can co-opt onto the Board any person who possesses particular sets of skills or experience it might require. This is achieved through targeted recruitment, supported by an appropriate selection process to assess skills and ability.

Induction & Training

New Board members are fully briefed about their responsibilities by the Chief Executive who provides support and advice as required. Board members are supported in accordance with the principles contained in the Office of the Scottish Charity Regulator (OSCR) publication "Guidance for Charity Trustees". In 2019, the Board agreed to adopt the core principles under the Scottish Governance Code for the Third Sector.

Board Member & Key Personnel Remuneration

Scottish Autism trustees are volunteers and are only remunerated for legitimate expenses claimed in relation to their service to the organisation. Should any Trustee undertake specific work for Scottish Autism not related to their trustee duties, this is clearly identified in the annual accounts.

Executive Leadership Team salaries were benchmarked with comparable organisations as part of the Pay and Benefits Review. The People, Culture and Remuneration Committee, a sub-committee of the Board, also reviewed senior management pay and progression awards and makes recommendations to the Board with regard to the Chief Executive's pay.

Administrative Structure

The Board meets on a regular basis to scrutinise performance and set policy direction. During the year the Board met bi-monthly and are normally held face to face with an option for hybrid when required. Committee meetings are held virtually. All meetings are held in accordance with the Articles of Association.

The Directors are responsible for the overall strategy and administration of Scottish Autism. Scottish Autism's day-to-day operational decision-making rests with the Executive Leadership Team (ELT) made up of the Chief Executive and four Directors. This team is also responsible for the organisation's strategic planning process and performance management and for reporting back to the Board.

All policies are reviewed every three years or sooner, if necessary, due to legislative changes. Policies are introduced or reviewed as inclusively as possible prior to final signoff by the ELT and Board.

Company performance is monitored on a routine basis by the Executive Leadership Team and the following committees. These were reviewed during the year:

Audit, Finance and Risk Committee, now Finance and Investment Committee
People, Culture and Remuneration Committee, now the Remuneration Committee
Education Committee
Investment Committee combined with the Finance Committee and the Risk and Audit Committee was established.

All Committees are sub-committees of the Board and may have senior managers and officers of the organisation in attendance. These committees in turn report to the full Board of Directors.

Other working groups monitoring and developing organisational strategy are established as required.

ENERGY AND CARBON REPORTING

The Board acknowledges its responsibility to endeavour to minimise its energy consumption and carbon emissions.

We report pursuant to the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 as follows:

Introduction

A summary of the FY 2025/26 Streamlined Energy and Carbon Reporting (SECR) reports for Scottish Autism are set out below. This is required under the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. It considers:

- **Scope 1 direct emissions**
- **Scope 2 indirect emissions**
- **Scope 3 indirect emissions (SECR mandatory)** related to fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage).

The market-based method for calculating Scope 2 emissions relating to electricity consumption has been applied.

Organisational & Operational Boundary

The SECR report covers Scottish Autism (Company Registration No. SC081123), which is a charity and a large unquoted company. All three of the qualifying conditions are met by Scottish Autism:

- at least 250 employees- Qualified
- an annual turnover greater than £36m- Qualified
- an annual balance sheet total greater than £18m- Qualified

An operational control boundary has been used.

Note that in October 2025, Scottish Autism acquired Autism and Neurodiversity North Scotland Ltd as a wholly owned subsidiary. The energy and carbon emissions data from the subsidiary will be incorporated into the next reporting period, i.e. FY 2026/2027.

Please refer to Energy efficiency actions section below regarding energy efficiency measures.

Environmental Performance

Our reporting period covers **01st April 2025 to 31st March 2026**. Our base year is 01st April 2023 - 31st March 2024.

Consumption

The energy consumption used to calculate our emissions was **3,301,394 kWh** in our base year and **3,205,900 kWh for FY25/26**, as shown in Table 3-1.

Table 3-1 Energy consumption

		Unit	FY 25/26	FY 24/25	FY 23/24
	Company Facilities- Stationary combustion	kWh	2,152,696	2,193,949	2,091,766
	Company Facilities- Fugitive emissions	kWh	-	-	-
Scope 1	Company Vehicles- Fuel	kWh	408,659	367,956	369,854
Scope 2	Company Facilities- Purchased electricity	kWh	623,335	455,066	777,437
Scope 3*	Indirect emissions related to Fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage)	kWh	116,705	188,928	253,971
Total Consumption Reported	**Scopes 1 & 2**	kWh	3,184,690	3,016,972	3,239,057
Total Consumption Reported*	SECR Scopes 1,2 & 3*	kWh	3,301,394	3,205,900	3,493,028

** incl. SECR Mandatory element of scope 3*

In terms of building energy consumed across our portfolio, gas consumption, as shown in **Figure 3-2**, and kerosene consumption has remained relatively stable, whilst electricity consumption has been generally variable over time.

Figure 3-1 highlights the general YoY increase in electricity consumption as well as the impact of supplier underbilling and major metering inconsistencies at Ardencraig, Orkney and Clannalba House. Metering accuracy and prolonged periods of complex rebilling have had an impact. This is an area currently under review and a target for future improvement.

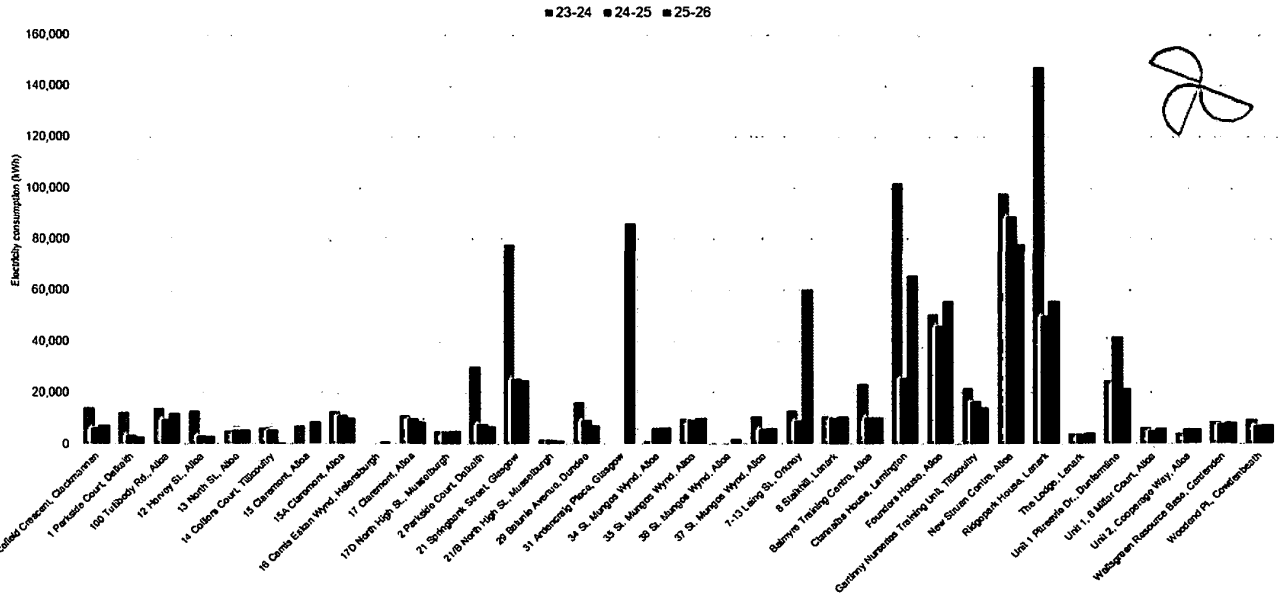


Figure 3.1 Annual electricity consumption YoY comparisons (kWh)

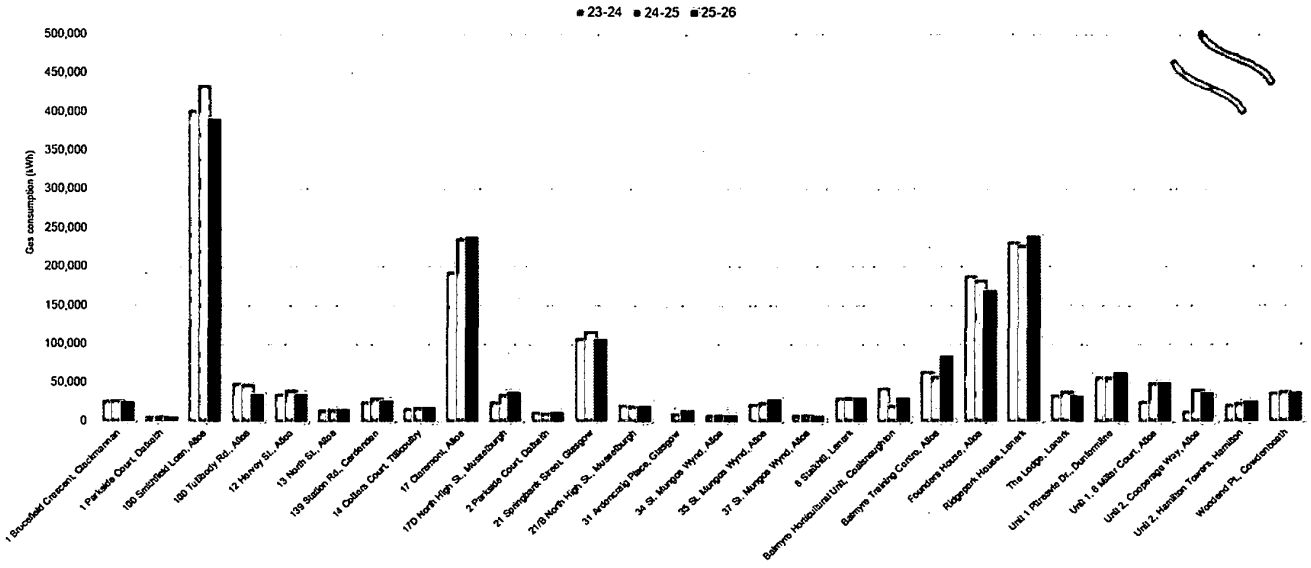


Figure 3.2 Annual gas consumption YoY comparisons (kWh)

SECR data & emissions

The GHG emissions and intensity ratios between our base year (FY 2023/24) and FY 2025/26 are shown below in Table 3-2.

- The reported emissions (market-based) for scope 1 & 2 are **646.36 tCO2e**.
- SECR mandatory emissions **total 676.58 tCO2e**, including grey fleet travel.
- A comparison is provided between market-based & location-based emissions in Table 3-2.

For FY 25/26, our primary intensity ratio metric is full-time equivalent (FTE), with a reference value of 845 FTE in the period, compared to a lower value of 797 FTE in our base year. Our primary intensity ratio has remained similar to our baseline year of FY 23/24, moving from 0.77 to **0.76 tonnes CO2e/FTE** in year.

Table 3.2 SECR data, emissions & intensity ratio

Scope	Type	Requirement	Indicator name	Unit	FY 25/26	FY 24/25	FY 23/24
			Company Facilities- Stationary combustion	t CO_2 eq.	413.11	420.98	399.10
			Company Facilities- Fugitive emissions	t CO_2 eq.	0.00	0.02	0.00
			Company Vehicles- Fuel	t CO_2 eq.	98.45	88.08	88.52
Scope 1	*Direct Emissions*	*SECR mandatory*	*Scope 1 Sub-Total*	t CO_2 eq.	511.56	509.08	487.63
			Company Facilities- Purchased electricity (location-based)	t CO_2 eq.	102.56	94.22	160.99
Scope 2	Indirect Emissions	SECR mandatory	Company Facilities- Purchased electricity (market-based)	t CO_2 eq.	134.80	113.57	123.61
Scope 3*	Indirect Emissions	SECR mandatory	Indirect emissions related to Fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage)*	t CO_2 eq.	30.21	36.88	58.23
			Location-based	t CO_2 eq.	644.33	640.18	706.84
Total GHG emissions reported		SECR Scopes 1,2 & 3*	Market-based	t CO_2 eq.	676.58	659.53	669.46
			Location-based	t CO_2 eq.	614.12	603.30	648.61
Total GHG emissions reported		SECR Scope 1 & 2	Market-based	t CO_2 eq.	646.36	622.65	611.24
Consumption equivalent		SECR mandatory	SECR Scopes 1,2 & 3*	kWh.	3,301,394	3,205,900	3,493,028
GHG intensity ratios		SECR Scopes 1 & 2	GHG emissions per FTE (market-based)	t CO_2 eq./FTE.	0.76	0.73	0.77

** Incl. SECR Mandatory element of scope 3*

Energy efficiency actions

We submitted our Energy Action Plan as part of the UK Government's Energy Savings Opportunities Scheme (ESOS) Phase 3. We are in the process of reviewing budgets and potential capital allocation for energy and GHG emissions reduction measures. Five broad topics were considered, which include:

- **ESOS3.REC.01:** Consolidation of facilities 'Lean, Clean and Green.'
- **ESOS3.REC.02:** Install an energy and carbon management portal to better measure, manage, monitor, and control energy consumption, emissions and cost more effectively and efficiently.
- **ESOS3.REC.03:** Install Renewables at Clannalba, Struan School.
- **ESOS3.REC.04:** Upgrade company fleet on a staged basis. Develop a 'Fitter, Greener Fleet' (10% fleet).
- **ESOS3.REC.05:** Review of fleet management, data & policies.

General context around energy efficiency measures

In terms of consolidation, Struan School closed on 30th June 2026. However, the building remains occupied and is now being used to accommodate young person's services and head office accommodation (we have also ceased the lease of our previous Head Office, Hilton House, from 31st July) which may result in some reduction to our energy consumption.

We have been unable to progress the measures around our Asset Management Strategy due to ongoing reviews being carried out internally for our service provision moving forward. As such there is a focus on developing the Service Model Strategy which will inform the future of the Investment and Asset Management Strategy. This has delayed progress and our ability to consider options for renewables at Clannalba and Ridgepark, as we will be considering disposals of properties as part of the strategy once we're clearer on where the service delivery growth is anticipated.

In relation to lease cars, this is also an area which is impacted by the future of our service delivery, so we are pausing the procurement of new leases until we are clear on the service provision and needs of our supported individuals, which has pushed forward the dates for reviewing this.

Overall, the delays against our measures are driven by the strategic needs of the business and the uncertainty of the economic and regulatory environment we operate in. We are focusing on long term sustainability which will incorporate a drive for more energy and cost-efficient measures across the business where possible.

Opportunities to improve data capture and data quality are also being implemented.

Methodology

The methodology used is the Greenhouse Gas Protocol, using UK Government conversion factors produced by the Departments for 'Business, Energy & Industrial Strategy' & 'Energy Security and Net Zero' for the relevant year. Our report has been prepared in line with the UK Government's 'Environmental Reporting Guidelines including streamlined energy and carbon reporting guidance' (dated March 2019).

Note that the existing contracts for electricity are not supplied by renewable energy sources, but carbon intensive fossil fuels. We recommend a review of these contracts at expiration.

Assumptions made in our reporting were as follows:

- Air conditioning operational emissions are assumed based on refrigerant charge, maintenance records, engineering judgement, and IPCC/BEIS/DEFRA recommendations.

- A significant billing review was undertaken to ascertain and estimate energy consumption across the portfolio. For electricity and gas consumption, this was triangulated further with metering reads and external weather data where there were gaps in billing and meter reads. Refer to energy efficiency actions for improvement opportunities in this area.

SCOTTISH AUTISM
DIRECTORS' REPORT (Incorporating the Strategic Report)
Year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Christopher Harte

BOARD OF DIRECTORS
Christopher Harte (Chair)
Christopher Thomson (Treasurer appointed 26/11/24, resigned 31/03/26)
Keith Wallace (resigned 04/09/25)
Lynne Laverty
Margaret Mary Rafferty
Margaret Orr
Paul Nelson (Vice Chair) (resigned 01/05/2026)
Suzanne Ferguson (resigned 24/07/25)
Terry Allan (appointed 29/10/25)
Dr Shannon Babbie (appointed 29/10/25, resigned 01/09/26)
Karen Hassan (appointed 10/02/26)
Andrew Jarvie (appointed 26/11/25)
Lucy Smith (appointed 25/11/25)
Jane McEwan (appointed 25/11/25, resigned 03/06/26)
Annabell Sall (appointed 29/10/25, resigned 10/02/26)
Fiona Clark (resigned 12/05/25)
Katherine Graham (appointed 30/06/26)

EXECUTIVE LEADERSHIP TEAM

Chief Executive	Dorry McLaughlin
Director of Operations	Pauline McDonald
Director of Finance and Business Services	Donna Paton
Director of People and Culture	Katherine Wainwright
Director of Practice and Innovation	Joseph Long (resigned 08/05/26)

AUDITOR	Azets Audit Services Limited Quay 2, 139 Fountainbridge Edinburgh, EH3 9QG
SOLICITORS	Lindsays WS Solicitors 19A Canning Street Edinburgh, EH3 8HE
BANKERS	The Royal Bank of Scotland 6 George Street Edinburgh, EH2 2PF
PRINCIPAL AND REGISTERED OFFICE	Bradbury Hub 100 Smithfield Loan Alloa, FK10 1NP
COMPANY REGISTERED IN SCOTLAND	SC081123
CHARITY REGISTERED IN SCOTLAND	SC009068

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Directors are responsible for preparing the Directors' Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charitable company and of the income and expenditure of the group and parent charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the group and parent charitable company will continue its activities.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the group and parent charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 as amended. They also have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and parent charitable company and to prevent and detect fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

So far as the Directors are aware, there is no relevant audit information of which the group and parent charitable company's auditor is unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the group and parent charitable company's auditor is aware of that information.

Azets Audit Services have expressed their willingness to continue in office as auditor and will be proposed for reappointment at the Annual General Meeting.

SCOTTISH AUTISM
DIRECTORS' REPORT (Incorporating the Strategic Report)
Year ended 31 March 2026

The Directors' Report including the Strategic Report of Scottish Autism were approved by the Board of Directors on the 29 September 2026.

Signed on behalf of the Directors by

Chris Harte
Chair
Bradbury Hub
100 Smithfield Loan
Alloa
FK10 1NP

Opinion

We have audited the financial statements of Scottish Autism (the parent charitable company) and its subsidiary (the group) for the year ended 31 March 2026 which comprise the Consolidated and Parent Charitable Company Statement of Financial Activities (incorporating the Income and Expenditure Account), the Consolidated and Parent Charitable Company Balance Sheet, the Consolidated and Parent Charitable Company Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 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's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The directors 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Directors' Report (incorporating the Strategic Report), which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Directors' Report (incorporating the Strategic Report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report (incorporating the Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the directors

As explained more fully in the directors' responsibilities statement, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the FRC's website at:
www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the FRC's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the group and parent charitable company, their activities, their control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the group and parent charitable company is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the group and parent charitable company that were contrary to applicable laws and regulations, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group and parent charitable company through discussions with management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group and parent charitable company, including the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and taxation, data protection, anti-bribery, environmental, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any correspondence with HMRC, relevant regulators and the group and parent charitable company's legal advisors.

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

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in these financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the parent charitable company's directors, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the parent charitable company's members, as a body, and the parent charitable company's directors, as a body, 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 parent charitable company, the parent charitable company's members, as a body, and the parent charitable company's directors, as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Allison Gibson, Senior Statutory Auditor
Azets Audit Services, Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

Date: 16 October 2026

SCOTTISH AUTISM
GROUP STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
Year ended 31 March 2026

	Notes	Continuing Activities Unrestricted Funds £	Discontinued Activities Unrestricted Funds £	Continuing Activities Designated Funds £	Continuing Activities Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Income and endowments from:							
Donations and legacies							
Donations, grants and trusts		75,211	-	-	362,028	437,239	187,993
Other trading activities							
Fundraising activities		131,797	-	-	22,281	154,078	184,375
Charitable activities							
Fees, trusts & grants	5	37,799,529	2,484,236	-	490,658	40,774,423	39,792,051
Investments							
Investment income		495,408	-	-	-	495,408	583,978
Other Income		202,894	-	-	-	202,894	354,740
Total income		38,704,839	2,484,236	-	874,967	42,064,042	41,103,137
Expenditure on:							
Charitable activities	6	37,017,293	3,195,733	738,031	832,784	41,783,841	40,458,243
Raising funds							
Costs of generating voluntary income & fundraising activities	7	216,977	-	-	-	216,977	167,054
Total expenditure		37,234,270	3,195,733	738,031	832,784	42,000,818	40,625,297
Net gain on investments	13	42,395	-	-	-	42,395	5,946
Net income/(expenditure)	11	1,512,964	(711,497)	(738,031)	42,183	105,619	483,786
Transfers between funds	18	(990,792)	711,497	313,392	(34,097)	-	-
Net movement in funds		522,172	-	(424,639)	8,086	105,619	483,786
Reconciliation of funds:							
Total funds brought forward	18	12,017,112	-	14,175,319	625,998	26,818,429	26,334,643
Total funds carried forward	18	12,539,284	-	13,750,680	634,084	26,924,048	26,818,429

The notes on pages 33 to 59 form part of these financial statements.

SCOTTISH AUTISM
COMPANY STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

Year ended 31 March 2026

	Notes	Continuing Activities Unrestricted Funds £	Discontinued Activities Unrestricted Funds £	Continuing Activities Designated Funds £	Continuing Activities Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Income and endowments from:							
Donations and legacies							
Donations, grants and trusts		129,486	-	-	6,522	136,008	187,993
Other trading activities							
Fundraising activities		131,797	-	-	22,281	154,078	184,375
Charitable activities							
Fees, trusts & grants	5	37,537,610	2,484,236	-	490,658	40,512,504	39,792,051
Investments							
Investment income		495,406	-	-	-	495,406	583,978
Other Income		202,894	-	-	-	202,894	354,740
Total income		38,497,193	2,484,236	-	519,461	41,500,890	41,103,137
Expenditure on:							
Charitable activities	6	36,740,402	3,195,733	738,031	620,479	41,294,645	40,458,243
Raising funds							
Costs of generating voluntary income & fundraising activities	7	216,977	-	-	-	216,977	167,054
Total expenditure		36,957,379	3,195,733	738,031	620,479	41,511,622	40,625,297
Net gain on investments	13	42,395	-	-	-	42,395	5,946
Net income/(expenditure)	11	1,582,209	(711,497)	(738,031)	(101,018)	31,663	483,786
Transfers between funds	18	(1,024,889)	711,497	313,392	-	-	-
Net movement in funds		557,320	-	(424,639)	(101,018)	31,663	483,786
Reconciliation of funds:							
Total funds brought forward	18	12,017,112	-	14,175,319	625,998	26,818,429	26,334,643
Total funds carried forward	18	12,574,432	-	13,750,680	524,980	26,850,092	26,818,429

The notes on pages 33 to 59 form part of these financial statements.

SCOTTISH AUTISM
GROUP AND COMPANY BALANCE SHEET

As at 31 March 2026

	Note	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Fixed assets:					
Tangible fixed assets	12	5,960,625	6,175,319	5,750,680	6,175,319
Investments	13	1,038,415	996,020	1,038,415	996,020
Total fixed assets		6,999,040	7,171,339	6,789,095	7,171,339
Current assets					
Debtors	14	3,655,979	3,588,790	3,718,324	3,588,790
Cash at bank and in hand		20,292,485	19,834,001	20,266,763	19,834,001
Total current assets		23,948,464	23,422,791	23,985,087	23,422,791
Liabilities:					
Creditors: amounts falling due within one year	15	(3,469,648)	(3,080,509)	(3,370,282)	(3,080,509)
Net current assets		20,478,816	20,342,282	20,614,805	20,342,282
Total assets less current liabilities		27,477,856	27,513,621	27,403,900	27,513,621
Provision for liabilities	16	(553,808)	(695,192)	(553,808)	(695,192)
Net assets		26,924,048	26,818,429	26,850,092	26,818,429
The funds of the charity:					
Unrestricted funds					
Designated and general funds	18	26,289,964	26,192,431	26,325,112	26,192,431
Restricted funds	18	634,084	625,998	524,980	625,998
Total charity funds	18, 19	26,924,048	26,818,429	26,850,092	26,818,429

The financial statements were approved by the Board of Directors on 29 September 2026, and signed on its behalf by:

..... **Chris Harte, Chair** **Company number SC081123**

The notes on pages 33 to 59 form part of these financial statements.

SCOTTISH AUTISM
GROUP STATEMENT OF CASH FLOWS

Year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Cash flows from operating activities:					
Net cash generated by operating activities	22a		43,579		1,440,388
Cash flows from investing activities:					
Investment Income		495,408		583,978	
Payments to acquire tangible fixed assets		(128,985)		(169,195)	
Disposal of fixed assets – proceeds		25,550		13,598	
Cash acquired on acquisition		22,932		-	
Net cash provided by investing activities			414,905		428,381
Change in cash and cash equivalents in the reporting period			458,484		1,868,769
Cash and cash equivalents at the beginning of the reporting period			19,834,001		17,965,232
Cash and cash equivalents at the end of the reporting period	22b		20,292,485		19,834,001

The notes on pages 33 to 59 form part of these financial statements.

SCOTTISH AUTISM
COMPANY STATEMENT OF CASH FLOWS

Year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Cash flows from operating activities:					
Net cash generated by operating activities	22a		177,533		1,440,388
Cash flows from investing activities:					
Investment Income		495,406		583,978	
Payments to acquire tangible fixed assets		(113,727)		(169,195)	
Disposal of fixed assets – proceeds		25,550		13,598	
Loan to subsidiary		(152,000)		-	
Net cash provided by investing activities			255,229		428,381
Change in cash and cash equivalents in the reporting period			432,762		1,868,769
Cash and cash equivalents at the beginning of the reporting period			19,834,001		17,965,232
Cash and cash equivalents at the end of the reporting period	22b		20,266,763		19,834,001

The notes on pages 33 to 59 form part of these financial statements.

1. General information

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable group's transactions are denominated. They comprise the consolidated financial statements of the charitable group.

The principal activities of Scottish Autism are to:

- ensure the provision of the best possible education, care, support and opportunities for autistic people of all ages in Scotland;
- support families, improve understanding of autism and to develop best practice amongst carers and professionals;
- improve understanding of autism in society at large.

Scottish Autism is a private charitable company limited by guarantee incorporated in the United Kingdom and registered in Scotland. It is recognised as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC009068. In the event of the winding up of the parent charitable company a member is liable to contribute a sum not exceeding £1. Details of the registered office and company registration number can be found on page 21 of these financial statements.

2. Accounting policies

a) Basis of preparation

The consolidated financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Scottish Autism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires directors to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these consolidated financial statements are noted below. These policies have been applied consistently to all the years presented in dealing with items which are considered material in relation to the group's financial statements unless otherwise stated.

On 29 October 2025 Scottish Autism combined with Autism and Neurodiversity North Scotland Limited ("A-ND"), both entities continue to operate. As required by the SORP, the charity combination has been accounted for in these financial statements as an acquisition by Scottish Autism. Accordingly, the consolidated financial statements incorporate the results of Scottish Autism and, from the acquisition date, A-ND on a line by line basis, eliminating any inter-group transactions. This is the first time the consolidated statements have been required. The fair value of the net assets of A-ND at the date of acquisition is recorded as a donation within the consolidated financial statements.

2. Accounting policies (continued)

b) Statement of financial activities (SoFA)

This statement, produced to comply with the Statement of Recommended Practice, is effectively a restatement of the Income and Expenditure Account in a different format, incorporating information on movements in capital resources to form a single statement of all movements between opening and closing fund balances. Income includes both incoming revenue and receipts of capital such as capital grants. This statement has been presented with the Income and Expenditure Account to give a Combined Statement.

c) Income

All income is included in the SoFA when the group and parent charitable company is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the group and parent charitable company, are recognised when the group and parent charitable company becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the group and parent charitable company's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

Where there are terms placed on income that limit the group and parent charitable company's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated goods and services are included in both income and expenditure at the value to the organisation where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

Bank interest is included when receivable.

Income from charitable trading activity is accounted for when earned.

Fees receivable for educational and care services are accounted for in the period in which the service is provided.

d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the group and parent charitable company 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 include those costs associated with meeting the constitutional and statutory requirements of the group and parent charitable company and include the audit fees and costs linked to the strategic management of the group and parent charitable company, together with an apportionment of overhead and support costs.

2. Accounting policies (continued)

d) Expenditure (continued)

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, or apportioned on an appropriate basis as set out in notes 6-9.

e) Tangible fixed assets

Fixed assets are capitalised at cost, taking into account the nature of use and materiality level.

Depreciation is provided on a straight line basis over the useful economic lives of the assets as follows:

- Leasehold improvements: between 5 and 60 years (the lower of the period remaining on the original terms of the lease or the useful economic life of the asset).
- Owned properties: between 25 and 40 years.
- Upgrades to existing residential properties: between 5 and 20 years.
- Fixtures, furnishings, and equipment: 10 – 33% per annum straight line.
- Software: between 3 and 7 years.
- Motor vehicles: 25% per annum straight line.

f) Impairment of fixed assets

At each reporting period end date, the group and parent charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the group and parent charitable company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

g) Taxation

The parent charitable company has been accepted as a Charity (Scottish Charity Number SC009068) for tax purposes by the Inland Revenue under Sections 466 to 493 Corporation Tax Act 2010.

2. Accounting policies (continued)

h) Leasing commitments

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

i) Pensions

i. Scottish Teachers' Superannuation Scheme

Scottish Autism contributes to the Scottish Teacher's Superannuation Scheme at rates set by the Scheme Actuary and advised to the Board by the Scheme Administrator. The Scheme is a multi-employer defined benefits scheme and the assets and liabilities attributable to the group and parent charitable company are not separately identifiable. Consequently, the group and parent charitable company has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme.

ii. Royal London

The parent charitable company also contributed to a defined contribution scheme, operated by Royal London. Contributions made by the parent charitable company to this externally managed scheme are charged to expenditure in the year in which they are incurred.

iii. NEST

The subsidiary charitable company also contributed to a defined contribution scheme, operated by NEST. Contributions made by the subsidiary charitable company to this externally managed scheme are charged to expenditure in the year in which they are incurred.

j) Fund accounts

General unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Directors in furtherance of the group and parent charitable company's general charitable objectives. From general unrestricted funds, funds may be designated for a particular purpose, again at the discretion of the Board of Directors.

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose.

k) Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

l) Financial assets and liabilities

Financial instruments are recognised when the group and parent charitable company becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are classified as 'basic' in accordance with Chapter 11 of FRS 102. At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the group and charitable company has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation, or expiry.

2. Accounting policies (continued)

m) VAT

Scottish Autism is registered for VAT and accounts for VAT on a partial exemption basis. The subsidiary is not registered for VAT. Accordingly, irrecoverable VAT is included within the cost category to which it relates.

n) Provisions for liabilities

Provisions are made where an event has taken place that gives the group and charitable company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Financial Activities in the year that the group and charitable company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

o) Termination benefits

Termination benefits are accrued by the group and charitable company when there is a constructive obligation to pay them. This is normally via a contractual, legislation or other agreement with employees and their representatives.

p) Going concern

Scottish Autism prepares its financial statements on a going concern basis, as the Directors view the group and parent charitable company as continuing in business for the foreseeable future, generally deemed to be a period of 12 months from the approval date of the financial statements. The Directors assess going concern by considering short and longer-term financial and cashflow forecasts, including possible upside and downside sensitivities, together with the banking facilities available to the group and parent charitable company. The Directors have regular reviews of all relevant risks.

q) Discontinued operations

Amounts shown on the Statement of Financial Activities under discontinued operations relate to the closure of New Struan School and Residences.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the group and parent charitable company's accounting policies.

The Directors are satisfied that accounting policies are appropriate and applied consistently. Key sources of accounting estimation have been applied to the depreciation rates which are deemed to be appropriate for the class of asset, the provision for bad debts based on the Directors' expectation of likely receipts after the year end and the provision for dilapidations based on Directors' expectation of likely costs after the year end.

4. Comparative Statement of Financial Activities for the year ended 31 March 2025

Group and Charity

	Continuing Activities Unrestricted Funds £	Discontinued Activities Unrestricted Funds £	Continuing Activities Designated Funds £	Continuing Activities Restricted Funds £	Total Funds £
Income and endowments from:					
Donations and legacies					
Donations, grants and trusts	121,002	-	-	66,991	187,993
Other trading activities					
Fundraising activities	162,434	-	-	21,941	184,375
Charitable activities					
Fees, trusts & grants	34,742,959	4,634,378	-	414,714	39,792,051
Investments					
Investment income	583,978	-	-	-	583,978
Other Income	354,740	-	-	-	354,740
Total income	35,965,113	4,634,378	-	503,646	41,103,137
Expenditure on:					
Charitable activities	35,060,968	4,229,049	863,002	305,224	40,458,243
Raising funds					
Costs of generating voluntary income & fundraising activities	167,054	-	-	-	167,054
Total expenditure	35,228,022	4,229,049	863,002	305,224	40,625,297
Net gain on investments	5,946	-	-	-	5,946
Net income/(expenditure)	743,037	405,329	(863,002)	198,422	483,786
Transfers between funds	243,516	(405,329)	161,813	-	-
Net movement in funds	986,553	-	(701,189)	198,422	483,786

5. Income from charitable activities

2026

Group	Unrestricted Funds	Restricted Funds	2026 Total
	£	£	£
Fees			
Educational & care services	40,201,816	-	40,201,816
Training & advisory	81,949	-	81,949
Grants & trusts			
Other government grants	-	490,658	490,658
	40,283,765	490,658	40,774,423

2026

Charity	Unrestricted Funds	Restricted Funds	2026 Total
	£	£	£
Fees	39,957,446	-	39,957,446
Educational & care services	64,400	-	64,400
Training & advisory			
Grants & trusts			
Other government grants	-	490,658	490,658
	40,021,846	490,658	40,512,504

2025

Group	Unrestricted Funds	Restricted Funds	2025 Total
	£	£	£
Fees			
Educational & care services	39,345,712	-	39,345,712
Training & advisory	31,625	-	31,625
Grants & trusts			
Other government grants	-	414,714	414,714
	39,377,337	414,714	39,792,051

5. Income from charitable activities (continued)

2025

Charity	Unrestricted Funds	Restricted Funds	2025 Total
	£	£	£
Fees			
Educational & care services	39,345,712	-	39,345,712
Training & advisory	31,625	-	31,625
Grants & trusts			
Other government grants	-	414,714	414,714
	39,377,337	414,714	39,792,051

6. Charitable activity expenditure

2026

Group	Note	Care and education	Training and advisory	2026 Total
		£	£	£
Salaries and other staff costs		33,184,040	847,323	34,031,363
Property and maintenance costs		1,511,679	23,569	1,535,248
Motor and other travel expenses		542,162	23,785	565,947
Supplies and services		1,276,275	75,902	1,352,177
Administration, bank interest and charges and other finance costs		850,388	23,205	873,593
Governance costs	8	58,382	-	58,382
Support costs	9	3,281,334	85,797	3,367,131
		40,704,260	1,079,581	41,783,841

6. Charitable activity expenditure (continued)

2026 Charity	Note	Care and education	Training and advisory	2026 Total
		£	£	£
Salaries and other staff costs		32,879,872	847,323	33,727,195
Property and maintenance costs		1,511,679	23,569	1,535,248
Motor and other travel expenses		484,766	23,785	508,551
Supplies and services		1,276,275	75,902	1,352,177
Administration, bank interest and charges and other finance costs		850,388	23,205	873,593
Governance costs	8	45,382	-	45,382
Support costs	9	3,166,702	85,797	3,252,499
		40,215,064	1,079,581	41,294,645

2025 Group	Note	Care and education	Training and advisory	2025 Total
		£	£	£
Salaries and other staff costs		31,589,298	833,956	32,423,254
Property and maintenance costs		1,990,648	31,145	2,021,793
Motor and other travel expenses		473,794	20,579	494,373
Supplies and services		1,537,096	56,887	1,593,983
Administration, bank interest and charges and other finance costs		812,908	28,861	841,769
Governance costs	8	44,506	-	44,506
Support costs	9	2,959,190	79,375	3,038,565
		39,407,440	1,050,803	40,458,243

2025 Charity	Note	Care and education	Training and advisory	2025 Total
		£	£	£
Salaries and other staff costs		31,589,298	833,956	32,423,254
Property and maintenance costs		1,990,648	31,145	2,021,793
Motor and other travel expenses		473,794	20,579	494,373
Supplies and services		1,537,096	56,887	1,593,983
Administration, bank interest and charges and other finance costs		812,908	28,861	841,769
Governance costs	8	44,506	-	44,506
Support costs	9	2,959,190	79,375	3,038,565
		39,407,440	1,050,803	40,458,243

7. Raising funds expenditure

Group	2026 £	2025 £
Salaries and other staff costs	158,772	113,059
Property and maintenance costs	4,653	6,465
Motor and other travel expenses	5,265	3,973
Supplies and services	22,586	22,854
Administration, bank interest and charges and other finance costs	8,457	8,084
Support costs (note 9)	17,244	12,619
	216,977	167,054

Charity	2026 £	2025 £
Salaries and other staff costs	158,772	113,059
Property and maintenance costs	4,653	6,465
Motor and other travel expenses	5,265	3,973
Supplies and services	22,586	22,854
Administration, bank interest and charges and other finance costs	8,457	8,084
Support costs (note 9)	17,244	12,619
	216,977	167,054

8. Governance costs by activity

Group	2026 Care and education £	2025 Care and education £
Indemnity insurance	5,040	5,040
Audit, accountancy and professional fees	49,750	36,000
Support costs (note 9)	3,152	2,979
Motor and other travel expenses	430	477
Administration, bank interest and charges	10	10
	58,382	44,506

8. Governance costs by activity (continued)

Charity	2026 Care and education	2025 Care and education
	£	£
Indemnity insurance	5,040	5,040
Audit, accountancy and professional fees	36,750	36,000
Support costs (note 9)	3,152	2,979
Motor and other travel expenses	430	477
Administration, bank interest and charges	10	10
	45,382	44,506

None of the Directors of the organisation received any fees or emoluments in respect of their duties as Directors during the current or preceding period. Expenses of £293 (2025 - £477) were reimbursed to Board members in the year.

9. Support costs by activity

2026 Group	Raising Funds	Care and education	Training and advisory	Governance costs	2026 Total
	£	£	£	£	£
Salaries and other staff costs	13,707	2,318,948	73,152	-	2,405,807
Property maintenance	402	97,939	2,035	435	100,811
Motor and other travel expenses	455	26,071	2,053	37	28,616
Supplies and services	1,950	831,933	6,554	1,950	842,387
Administration, bank interest and charges	730	6,443	2,003	730	9,906
	17,244	3,281,334	85,797	3,152	3,387,527

9. Support costs by activity (continued)

2026 Charity	Raising Funds	Care and education	Training and advisory	Governance costs	2026 Total
	£	£	£	£	£
Salaries and other staff costs	13,707	2,210,809	73,152	-	2,297,668
Property maintenance	402	97,939	2,035	435	100,811
Motor and other travel expenses	455	26,071	2,053	37	28,616
Supplies and services	1,950	825,440	6,554	1,950	835,894
Administration, bank interest and charges	730	6,443	2,003	730	9,906
	17,244	3,166,702	85,797	3,152	3,272,895

2025 Group	Raising Funds	Care and education	Training and advisory	Governance costs	2025 Total
	£	£	£	£	£
Salaries and other staff costs	9,238	2,113,248	68,142	-	2,190,628
Property maintenance	528	92,850	2,545	412	96,335
Motor and other travel expenses	325	22,293	1,682	39	24,339
Supplies and services	1,867	719,444	4,648	1,867	727,826
Administration, bank interest and charges	661	11,355	2,358	661	15,035
	12,619	2,959,190	79,375	2,979	3,054,163

9. Support costs by activity (continued)

2025	Raising Funds	Care and education	Training and advisory	Governance costs	2025 Total
	£	£	£	£	£
Charity					
Salaries and other staff costs	9,238	2,113,248	68,142	-	2,190,628
Property maintenance	528	92,850	2,545	412	96,335
Motor and other travel expenses	325	22,293	1,682	39	24,339
Supplies and services	1,867	719,444	4,648	1,867	727,826
Administration, bank interest and charges	661	11,355	2,358	661	15,035
	12,619	2,959,190	79,375	2,979	3,054,163

The support costs have been allocated across activities on the basis of the level of other expenditure incurred within these activity areas.

10. Staff costs

Group	2026	2025
	£	£
Wages and salaries	31,173,511	29,754,157
Social security costs	3,604,263	2,388,224
Defined benefit pension costs	106,382	139,262
Defined contribution pension costs	1,494,558	1,884,960
	36,378,714	34,166,603

Charity	2026	2025
	£	£
Wages and salaries	30,775,217	29,754,157
Social security costs	3,565,143	2,388,224
Defined benefit pension costs	106,382	139,262
Defined contribution pension costs	1,488,380	1,884,960
	35,935,122	34,166,603

10. Staff costs (continued)

In notes 6, 7 and 9, detailing charitable activity expenditure, raising funds expenditure, and support costs by activity, additional costs (e.g. training) are added to the salaries figure above, giving a group total of £36,526,942 (2025: £34,726,941) representing "Salaries & other staff costs".

Staff costs include termination payments totalling £239,126 (2025: £27,883) which are funded from general funds.

The number of full-time equivalent employees was made up as follows:

	Group		Charity	
	2026 No.	2025 No.	2026 No.	2025 No.
Full time equivalent				
Care	770	743	742	743
Teaching	6	9	6	9
Administration	86	87	85	87
Ancillary	12	13	12	13
	874	852	845	852
Average headcount	1,063	1,031	1,034	1,031

In addition to Head Office staff, the Administration headcount category includes service-based local management and administrative support staff, Autism Advisors, fundraising staff and posts for projects initiated under the Scottish Government's Strategy for Autism.

The key management personnel of the company comprise the senior leadership team as disclosed on page 21. The employee benefits for key management totalled £723,357 (2025: £665,610).

The number of employees whose emoluments (excluding pension contributions) during the year fell within the following bands were:

	Group 2026 No	Group 2025 No	Charity 2026 No	Charity 2025 No
£60,000 to £69,999	2	1	2	1
£70,000 to £79,999	-	1	-	1
£80,000 to £89,999	1	1	1	1
£90,000 to £99,999	2	2	2	2
£100,000 to £109,999	1	-	1	-
£130,000 to £139,999	1	1	1	1

None of the above employees (2025: Nil) have retirement benefits accruing to them under defined benefit pension schemes, while 7 (2025: 6) have benefits accruing under a defined contribution pension scheme.

11. Net income

Group	2026 Total	2025 Total
	£	£
This is stated after charging/(crediting):		
Auditor's remuneration - audit services	38,570	31,155
Auditor's remuneration - taxation services	-	22,040
Depreciation of owned assets	763,788	786,804
Impairment of fixed assets – (reversal)/charge	(217,215)	76,178
Operating lease rentals - other	148,344	143,942
- property	513,645	477,425

Charity	2026 Total	2025 Total
	£	£
This is stated after charging/(crediting):		
Auditor's remuneration - audit services	32,715	31,155
Auditor's remuneration - taxation services	-	22,040
Depreciation of owned assets	737,519	786,804
Impairment of fixed assets – (reversal)/charge	(217,215)	76,178
Operating lease rentals - other	134,720	143,942
- property	513,645	477,425

12. Tangible fixed assets

Group	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2025	10,357,685	698,904	2,769,695	60,786	13,887,070
From acquisitions	-	285,806	89,638	77,352	452,796
Additions	16,392	31,560	81,033	-	128,985
Disposals	-	-	-	(60,786)	(60,786)
At 31 March 2026	10,374,077	1,016,270	2,940,366	77,352	14,408,065
Depreciation					
At 1 April 2025	5,211,263	496,625	1,962,497	41,366	7,711,751
From acquisitions	-	146,476	46,070	39,294	231,840
Charge for the year	375,495	70,778	309,535	7,980	763,788
Disposals	-	-	-	(42,724)	(42,724)
Impairment reversal	(217,215)	-	-	-	(217,215)
At 31 March 2026	5,369,543	713,879	2,318,102	45,916	8,447,440
Net book value					
At 31 March 2026	5,004,534	302,391	622,264	31,436	5,960,625
At 31 March 2025	5,146,422	202,279	807,198	19,420	6,175,319

Charity	Heritable land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2025	10,357,685	698,904	2,769,695	60,786	13,887,070
Additions	16,392	17,185	80,150	-	113,727
Disposals	-	-	-	(60,786)	(60,786)
At 31 March 2026	10,374,077	716,089	2,849,845	-	13,940,011
Depreciation					
At 1 April 2025	5,211,263	496,625	1,962,497	41,366	7,711,751
Charge for the year	375,495	55,199	305,467	1,358	737,519
Disposals	-	-	-	(42,724)	(42,724)
Impairment reversal	(217,215)	-	-	-	(217,215)
At 31 March 2026	5,369,543	551,824	2,267,964	-	8,189,331
Net book value					
At 31 March 2026	5,004,534	164,265	581,881	-	5,750,680
At 31 March 2025	5,146,422	202,279	807,198	19,420	6,175,319

13. Investments

Listed investments – Group and Charity	2026	2025
	£	£
Market value at 1 April	996,020	990,074
Net gain on revaluation	42,395	5,946
Market value at 31 March	1,038,415	996,020

Investment in subsidiary – Charity

On 29 October 2025 Scottish Autism became the sole member of Autism and Neurodiversity North Scotland Limited ("A-ND"), a Scottish company limited by guarantee with registered number SC186663, and a Scottish charity with registration number SC007421. The results of A-ND are consolidated into the Group financial statements from the acquisition date, and carried at cost in the Charity financial statements. Relevant financial information of the subsidiary charity is detailed below, which includes results since the acquisition date. The reserves at acquisition are recorded as donation income in the group financial statements. Book values at acquisition were not considered to be materially different to fair values. The accounting period for A-ND was extended to 31 March 2026 to align with the group.

A-ND's objectives are to support autistic children, adults, and families across North Scotland through outreach, playschemes, training, advocacy and related services; to raise awareness and inclusion; and to collaborate with statutory and third-sector partners.

Autism and Neurodiversity North Scotland Limited	5 months ended 31 March 2026
	£
Income	350,575
Expenditure	(489,194)
Net expenditure	(138,619)

	2026	At acquisition
	£	£
Tangible fixed assets	209,945	220,956
Debtors	90,805	98,427
Cash	25,722	22,932
Creditors	(252,516)	(129,740)
Net assets	73,956	212,575
Unrestricted funds	(35,148)	76,350
Restricted funds	109,104	136,225
	73,956	212,575

14. Debtors

Group	2026	2025
	£	£
Trade debtors	2,320,775	2,582,366
Sundry debtors	43,302	27,190
Prepayments and accrued income	1,291,902	979,234
	3,655,979	3,588,790

Charity	2026	2025
	£	£
Trade debtors	2,247,150	2,582,366
Sundry debtors	42,464	27,190
Loan to group company	152,000	-
Prepayments and accrued income	1,276,710	979,234
	3,718,324	3,588,790

The loan to the group company is unsecured, interest-free and repayable by 31 March 2028, it has been repaid since the year end. A further balance due from the group company of £1,150 (2025: £nil) included within sundry debtors is unsecured, interest free and repayable on demand.

15. Creditors falling due within one year

Group	2026	2025
	£	£
Trade creditors	573,814	344,657
Accruals and sundry creditors	1,799,938	1,524,507
Social security costs and other taxes	775,886	764,254
Deferred income	320,010	447,091
	3,469,648	3,080,509

Charity	2026	2025
	£	£
Trade creditors	531,980	344,657
Accruals and sundry creditors	1,767,032	1,524,507
Social security costs and other taxes	765,253	764,254
Deferred income	306,017	447,091
	3,370,282	3,080,509

The bank holds a floating charge over the assets of the charitable company in respect of available overdraft facilities.

Deferred income

Deferred income comprises contract and training fee income received in advance:

Group	2026	2025
	£	£
Balance at 1 April	447,091	263,093
Amounts released in year	(447,091)	(263,093)
Income deferred in year	320,010	447,091
Balance at 31 March	320,010	447,091

Charity	2026	2025
	£	£
Balance at 1 April	447,091	263,093
Amounts released in year	(447,091)	(263,093)
Income deferred in year	306,017	447,091
Balance at 31 March	306,017	447,091

16. Provisions for liabilities

Dilapidations provision – Group and Charity	2026 £	2025 £
Balance at 1 April	695,192	630,871
Movement in year	(141,384)	64,321
As at 31 March	553,808	695,192

The provision is estimated by management with reference to the RICS BCIS Tender Price Index.

17. Members interests and legal status

The parent charitable company is a company limited by guarantee and does not have share capital. In the event of a winding up, each of the members has guaranteed to contribute a sum not exceeding £1.

18. Funds

2026		Movement in resources				
Group	Balance 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	Balance 31 March 2026 £
Restricted funds						
Special projects funds	625,998	874,967	(832,784)	(34,097)	-	634,084
Unrestricted Funds						
General	12,017,112	41,189,075	(40,430,003)	(279,295)	42,395	12,539,284
Designated investment	8,000,000	-	-	-	-	8,000,000
Designated Assets Fund	6,175,319	-	(738,031)	313,392	-	5,750,680
Total Unrestricted Funds	26,192,431	41,189,075	(41,168,034)	34,097	42,395	26,289,964
Total funds	26,818,429	42,064,042	(42,000,818)	-	42,395	26,924,048

18. Funds (continued)

2026	Movement in resources					
Charity	Balance 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	Balance 31 March 2026 £
Restricted funds						
Special projects funds	625,998	519,461	(620,479)	-	-	524,980
Unrestricted Funds						
General	12,017,112	40,981,429	(40,153,112)	(313,392)	42,395	12,574,432
Designated investment	8,000,000	-	-	-	-	8,000,000
Designated Assets Fund	6,175,319	-	(738,031)	313,392	-	5,750,680
Total Unrestricted Funds	26,192,431	40,981,429	(40,891,143)	-	42,395	26,325,112
Total funds	26,818,429	41,500,890	(41,511,622)	-	42,395	26,850,092

2025	Movement in resources					
Group	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	Balance 31 March 2025 £
Restricted funds						
Special projects funds	427,576	503,646	(305,224)	-	-	625,998
Unrestricted Funds						
General	11,030,559	40,599,491	(39,457,071)	(161,813)	5,946	12,017,112
Designated Investment	8,000,000	-	-	-	-	8,000,000
Designated Assets Fund	6,876,508	-	(863,002)	161,813	-	6,175,319
Total Unrestricted Funds	25,907,067	40,599,491	(40,320,073)	-	5,946	26,192,431
Total funds	26,334,643	41,103,137	(40,625,297)	-	5,946	26,818,429

18. Funds (continued)

2025		Movement in resources				
Charity	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Other gains /(losses) £	Balance 31 March 2025 £
Restricted funds						
Special projects funds	427,576	503,646	(305,224)	-	-	625,998
Unrestricted Funds						
General	11,030,559	40,599,491	(39,457,071)	(161,813)	5,946	12,017,112
Designated Investment	8,000,000	-	-	-	-	8,000,000
Designated Assets Fund	6,876,508	-	(863,002)	161,813	-	6,175,319
Total Unrestricted Funds	25,907,067	40,599,491	(40,320,073)	-	5,946	26,192,431
Total funds	26,334,643	41,103,137	(40,625,297)	-	5,946	26,818,429

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose. Transfers are made from the unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Transfers are made from Unrestricted funds to Designated funds to account for fixed asset movements.

£8m of the pension cessation receipt received in year ended 31 March 2024 was designated during the previous year for the purposes of investment and generating long term financial returns which will aid growth and sustainability within our services and maintain quality support provision.

19. Analysis of net assets between funds

2026					
Group	Tangible fixed assets £	Investments £	Net current assets £	Provisions £	Total £
Restricted funds:					
Special Projects Funds	-	-	634,084	-	634,084
Unrestricted Funds:					
Designated Assets Fund	5,750,680	-	-	-	5,750,680
Designated investments	-	-	8,000,000	-	8,000,000
General Fund	209,945	1,038,415	11,844,732	(553,808)	12,539,284
Total Unrestricted Funds	5,960,625	1,038,415	19,844,732	(553,808)	26,289,964
Total Funds	5,960,625	1,038,415	20,478,816	(553,808)	26,924,048

19. Analysis of net assets between funds (continued)

2026

Charity	Tangible fixed assets	Investments	Net current assets	Provisions	Total
	£	£	£	£	£
Restricted funds:					
Special Projects Funds	-	-	524,980	-	524,980
Unrestricted Funds:					
Designated Assets Fund	5,750,680	-	-	-	5,750,680
Designated investments	-	-	8,000,000	-	8,000,000
General Fund	-	1,038,415	12,089,825	(553,808)	12,574,432
Total Unrestricted Funds	5,750,680	1,038,415	20,089,825	(553,808)	26,325,112
Total Funds	5,750,680	1,038,415	20,614,805	(553,808)	26,850,092

2025

Group	Tangible fixed assets	Investments	Net current assets	Provisions	Total
	£	£	£	£	£
Restricted funds:					
Special Projects Funds	-	-	625,998	-	625,998
Unrestricted Funds:					
Designated Assets Fund	6,175,319	-	-	-	6,175,319
Designated Investments	-	-	8,000,000	-	8,000,000
General Fund	-	996,020	11,716,284	(695,192)	12,017,112
Total Unrestricted Funds	6,175,319	996,020	19,716,284	(695,192)	26,192,431
Total Funds	6,175,319	996,020	20,342,282	(695,192)	26,818,429

19. Analysis of net assets between funds (continued)

2025

Charity	Tangible fixed assets	Investments	Net current assets	Provisions	Total
	£	£	£	£	£
Restricted funds:					
Special Projects Funds	-	-	625,998	-	625,998
Unrestricted Funds:					
Designated Assets Fund	6,175,319	-	-	-	6,175,319
Designated Investments	-	-	8,000,000	-	8,000,000
General Fund	-	996,020	11,716,284	(695,192)	12,017,112
Total Unrestricted Funds	6,175,319	996,020	19,716,284	(695,192)	26,192,431
Total Funds	6,175,319	996,020	20,342,282	(695,192)	26,818,429

20. Financial assets and liabilities

	2026	2025
	£	£
Financial assets at fair value	1,038,415	996,020

Financial assets at fair value comprise investments.

21. Commitments under operating leases

At 31 March 2026, the organisation had future minimum lease payments under non-cancellable operating leases as follows:

	Property		Other	
Group	2026	2025	2026	2025
	£	£	£	£
Operating leases which expire:				
Within one year	376,762	478,900	121,291	117,947
Within two to five years	294,938	385,596	45,198	71,004
In over five years	938,491	1,007,126	-	-
	1,610,191	1,871,622	166,489	188,951

21. Commitments under operating leases (continued)

Charity	Property		Other	
	2026	2025	2026	2025
	£	£	£	£
Operating leases which expire:				
Within one year	376,762	478,900	111,376	117,947
Within two to five years	294,938	385,596	41,489	71,004
In over five years	938,491	1,007,126	-	-
	1,610,191	1,871,622	152,865	188,951

22. Cash flow notes

(a) Reconciliation of net income to net cash flow from operating activities

Group	2026	2025
	£	£
Net income	105,619	483,786
Interest received	(495,408)	(583,978)
Donation of subsidiary	(212,575)	-
Depreciation	763,788	786,804
Impairment (reversal)/charge	(217,215)	76,178
Gain on disposal of fixed assets	(7,488)	(6,196)
Decrease in debtors	31,238	282,686
Increase in creditors and provisions	118,015	407,054
Gain on investments	(42,395)	(5,946)
Net cash generated by operating activities	43,579	1,440,388

Charity	2026	2025
	£	£
Net income	31,663	483,786
Interest received	(495,406)	(583,978)
Depreciation	737,519	786,804
Impairment (reversal)/charge	(217,215)	76,178
Gain on disposal of fixed assets	(7,488)	(6,196)
Decrease in debtors	22,466	282,686
Increase in creditors and provisions	148,389	407,054
Gain on investments	(42,395)	(5,946)
Net cash generated by operating activities	177,533	1,440,388

22. Cash flow notes (continued)

(b) Analysis of changes in cash and financing during the year

Group	1 April 2025	Cash flows	Other changes	31 March 2026
	£	£	£	£
Cash at bank and in hand	19,834,001	458,484	-	20,292,485

Charity	1 April 2025	Cash flows	Other changes	31 March 2026
	£	£	£	£
Cash at bank and in hand	19,834,001	432,762	-	20,266,763

23. Pension schemes

a) Teaching staff

The group and parent charitable company participates in a multi-employer defined benefits pension scheme, the Scottish Teachers' Superannuation Scheme, and assets and liabilities for this scheme which are attributable to the group and parent charitable company are not separately identifiable. Consequently, the group and parent charitable company has no liability other than monthly employer's contributions and it is therefore accounted for as a defined contribution scheme. Participation ceased after the year-end with the closure of the New Struan School.

Contributions are based on salaries paid, current contributions being 23% borne by the employer and between 7.2% to 10.4% to be paid by the teachers.

The superannuation charge for the year represents contributions payable to the Scheme of £106,382 (2025: £139,262).

b) Non-teaching staff

Non-teaching staff of the group and parent charitable company are able to participate in a defined contribution stakeholder pension scheme provided by Royal London. The charge for the year represents contributions payable to this scheme of £1,488,380 (2025: £1,884,960).

c) Subsidiary staff

Staff of the subsidiary charitable company are able to participate in a defined contribution stakeholder pension scheme provided by NEST. The charge for the period since acquisition represents contributions payable to this scheme of £6,178.

24. Custodian Trustee

The group and parent charitable company acted as custodian trustee of beneficiary bank accounts during the year. These bank accounts are maintained separately to those of the charity's own bank accounts and there are arrangements in place to ensure these are reconciled and reviewed regularly.

25. Post balance sheet events

Property purchase

During August 2026 the parent charitable company acquired Dewar House and Ardoch Place properties for a total of £780,000.

26. Related party transactions

During the year the charitable parent company provided concessionary loans to the charitable subsidiary totalling £152,000, and there was a current balance of £1,150 due to the charitable parent at the year-end, as described in note 14. The balance of the subsidiary's reserves received by the group upon its acquisition was £212,575. There were no transactions or balances with the subsidiary in the previous year.