

Charity registration number SC021439 (Scotland)

Company registration number SC230855 (Scotland)

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our Objectives

To provide services, information and practical support to:

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

Our aims

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

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

Ensuring our work delivers our aims

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

To fulfil our charitable purpose we:

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

To ensure our work has a positive impact we:

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

Values

Lothian Autistic Society is committed to upholding the following values:

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

LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Annual Report from the Board of Directors 2022 to 2023

We are pleased to present this report of our activities over the past year. The year saw us consolidate some of the services we developed last year, particularly the Holiday Activity Programme in Edinburgh. We were successful in tendering for the main programme, which will be funded for three years or more. We also secured three-year funding for Basecamp in Edinburgh from the Big Lottery Community Fund. Funding that extends beyond a single year is most welcome, we are lucky that several of our core services are now on a strong financial footing, which will allow us to concentrate our fundraising activities on our evening services.

Achievements and performance

Our services for children and young people

For the second year since Covid-19 we were able to deliver a significant number of different activity programmes through the year, encompassing:

- Holiday Activities (Edinburgh and West Lothian)
- Saturday Adventure Teams (Edinburgh, East Lothian, and West Lothian)
- Basecamp (Edinburgh)
- Basecamp2 (Edinburgh)

More than 350 children and young people enjoyed over 1500 hours of activities made up of more than 250 sessions during school breaks, at weekends and in the evening.

Holiday Activity programmes are delivered as part of new multi-year contracts with both West Lothian and City of Edinburgh Councils, which should ensure their future for at least the next three years. In Edinburgh we are planning 40 days of activities across each of the school holidays (October, February, Easter, and Summer), in West Lothian the same number of days is concentrated into the Easter and summer holiday periods. In Edinburgh the service will accommodate 40 children and young people each day whereas in West Lothian we will support 15 children and young people each session. For this year only we will also provide a programme of activities in the community as well as with Scottish Outdoor Education Centres and the Festival Fringe Society for 12 teenagers in Edinburgh.

Unfortunately, at this stage there is no funding to continue this programme into future years.

Basecamp is also supported by a three-year grant from the Big Lottery Foundation, allowing us to be sure that children and their parents/carers can be confident that the programme can continue after the current session.

The two distinct programmes for Basecamp2 (one for young women and the other for a mixed group) were once again successful, although this was the last year that the mixed group ran due to funding constraints. The young women's group is supported by a grant from the City of Edinburgh Council and will run until at least April 2024. The programme continues to evolve as the needs of the young people change; many parents/carers are amazed at what their child can accomplish through the support offered by the mentors in Basecamp2.

Saturday Adventure Teams We were able to provide a full year's programme of activities for four Saturday Adventure teams, in Edinburgh, East and West Lothian, although funding for the East Lothian programme (from Better Breaks) ended in April. The Teams in West Lothian are funded through contracts with the local authority which end in April 2024. We anticipate that we will have the opportunity to bid to continue these after then.

Branch Out our programme of outdoor activities delivered in partnership with Scottish Outdoor Education Centres, ran successfully through the year, with 12 young people following a programme of 18 sessions that developed resilience and team working to support them in their transition from school. One of the highlights of the programme is two overnight stays at the centre in West Linton. For many of the young people this was their first night away from parents or carers (and the first break from caring for the latter).

LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Parents and Carers and Families

We'd like to thank all the parents and carers who got involved with our services over the past year. We greatly appreciate the feedback you have given, which makes the efforts of our staff and volunteers worthwhile. We take pride in the fact that you entrust your children to our care and know how much that can mean to you.

The following extract from one parent whose son has attended Branch Out says it all and gives us real meaning to what we do:

C doesn't tell us much, but it's clear that he returns from the sessions with energy and confidence. He appreciates the inputs from leaders, especially those who are willing to discuss his interests. We were really pleased to see on the final day, how he was interacting with his peers. Although the friendships don't appear to go further than the sessions, the fact that he was laughing, joking and hanging out with peers and that they seemed relaxed together was amazing. We found out that one other boy will be at college next year and hope they might see each other.

The energy and confidence that C displays on return puts us all in a good mood. During a family holiday, C was able to participate well in white-water rafting and climbing Snowdon. I doubt he would have done this so capably without the walking and kayaking that he did with Branch Out. We had fun together and C needed less support. Also, it is so lovely to have some time to ourselves or for our daughter on the days he is at Branch Out– a little bit of space.

This has been a wonderful opportunity for our son, extremely well planned and run.

Funders

We are proud to be supported by a wide range of funders and are grateful for all the support they give. Without them none of our activities could happen.

Casey Trust, HDH Wills 1965 Charitable Trust, J Smart & Co, Lady Marian Gibson Trust, Mary DM Andrew Trust, Nimar Charitable Trust, Mbili Charitable Trust, Courant Fund. Foundation Scotland. Nancy Roberts Trust. RKT Harris Charitable Trust, Sir Iain Stewart Foundation, Enzo Londei Trust, Jameel Education Foundation UK, RKT Charitable Trust, Souter Charitable Trust, Pettigrew Charitable Trust, Misses Barrie Charitable Trust, Sweetpea Charity, Trees of David Solomons Charitable Trust, Ward Family Charitable Trust, Douglas Arter Foundation, Pat Newman Memorial Trust, Iron Bridge Trust, The Astor Foundation, Walker-Schoolbraid Charitable Trust, WM Mann Foundation, Tillyloss Trust, Penpont Charitable Trust, John Kirkhope Young Endowment, Gannochy Trust, Chance to Flourish, Big Lottery Community Fund. Shared Care Scotland - Better Breaks, West Lothian Council, West Lothian Health & Social Care Partnership. City of Edinburgh Council.

Staff

As ever, we have been lucky to sustain our activities through dedicated and enthusiastic teams of sessional workers. They bring a vast range of knowledge, skills, and life experiences to their roles to enrich the lives of the children and young people attending our programmes.

They are supported by our core staff, whose enthusiasm and dedication ensures that we use our funding effectively, that families get the support they need, and that sessional staff are enabled to fulfil their roles.

A big thank you to each and every one of them.

Looking Forward

The coming year sees the end of our current contract with West Lothian Council for the Saturday Adventure Programmes in their area. We anticipate that these will be tendered and are optimistic that we will be able to support families in the future through these programmes.

We are keen to re-establish some of our services in East Lothian and have a number of applications pending for Basecamp and Saturday Adventure Teams in the area. We have been looking at alternative venues and are in discussions with the Pennypit Centre in Prestonpans with a view to working with them to expand opportunities for families in East Lothian.

LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

During the year the charity has made a deficit of £91,085 (2022 : £7,275). They have total reserves carried forward of £96,710 (2022 : 187,795) with £62,383 in general funds.

Finance

During the past year we have been successful in securing a number of multi-year funding streams, these provide a degree of financial stability that has been absent for a number of years. These comprise contracts for Holiday Activity Programmes with the City Of Edinburgh Council (3 years with a possible further two year extension) and West Lothian Council (3 years) and a three-year award from The Big Lottery Community Fund for Basecamp.

We are working with the Child Disability Teams in Edinburgh and East Lothian to identify children and young people who are in receipt of financial support to purchase services who would benefit from attending the Saturday Adventure Team. If numbers are sufficient this will allow us to continue providing this service into the next year. Unfortunately, we have not been successful in securing any other significant funding for these services, which will mean that those families who are not supported directly by their local authority will not be able to access the service.

As reported for the last two years, income from small trusts and foundations continues to be much less than prior to Covid. This appears to be common across many third sector organisations and reflects both the high demand from organisations and reduced levels of funding available. We continue to work with the staff from Winning Leishman to maximise our opportunities in this area.

Reserves policy

It is Lothian Autistic Society's policy that unrestricted funds not presently committed or invested in tangible fixed asset(i.e. "free reserves") should ideally be maintained at 3 months total unrestricted expenditure in order for Lothian Autistic Society to continue its activities in the event of a period of reduced income. The present level of "free reserves" of £57,999 (2022: £68,601) is available to the charity and meets the agreed reserve targets.

Structure, governance and management

Governing document

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E Clater
Mrs E McLeod
Mrs J Evans
Ms M Smith

Governance

The board of directors has met most months during the year, although the small number of directors has meant that a few meetings were inquorate. No directors resigned during the year; we have unfortunately not been successful in recruiting any new members to the board. This appears to be a challenge across the third sector at this time.

Recruitment and appointment of new Trustees/Management Committee

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

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

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Induction and training of new trustees

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

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

Risk management

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

Organisational structure

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

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

Statement of trustees responsibilities

The trustees, who are also the directors of Lothian Autistic Society for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.

Elizabeth Macleod

Mrs E Mcleod
Chair

23 April 2024

LOTHIAN AUTISTIC SOCIETY T/A BRANCH OUT TOGETHER INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY

Opinion

We have audited the financial statements of Lothian Autistic Society (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY**

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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 report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF LOTHIAN AUTISTIC SOCIETY**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Haro

Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Edinburgh

24 April 2024

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	48,361	116,625	164,986	243,439
Charitable activities	3	43,324	354,780	398,104	339,024
Investments	4	1,416	-	1,416	-
Total income		93,101	471,405	564,506	582,463
Expenditure on:					
Raising funds	5	15,096	-	15,096	14,616
Charitable activities	6	87,895	550,476	638,371	575,122
Other	10	2,124	-	2,124	-
Total expenditure		105,115	550,476	655,591	589,738
Net expenditure for the year/ Net movement in funds		(12,014)	(79,071)	(91,085)	(7,275)
Fund balances at 1 September 2022		74,397	113,398	187,795	195,070
Fund balances at 31 August 2023		62,383	34,327	96,710	187,795

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	2	43,696	199,743	243,439
Charitable activities	3	38,652	300,372	339,024
Total income		82,348	500,115	582,463
Expenditure on:				
Raising funds	5	14,616	-	14,616
Charitable activities	6	94,351	480,771	575,122
Total expenditure		108,967	480,771	589,738
Net expenditure for the year/ Net movement in funds		(26,619)	19,344	(7,275)
Fund balances at 1 September 2021		101,016	94,054	195,070
Fund balances at 31 August 2022		74,397	113,398	187,795

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
BALANCE SHEET**

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		5,178		5,796
Current assets					
Debtors	12	43,484		102,843	
Cash at bank and in hand		111,121		148,110	
		<u>154,605</u>		<u>250,953</u>	
Creditors: amounts falling due within one year	13	<u>(63,073)</u>		<u>(68,954)</u>	
Net current assets			91,532		181,999
Total assets less current liabilities			<u>96,710</u>		<u>187,795</u>
Income funds					
Restricted funds	15		34,327		113,398
Unrestricted funds			62,383		74,397
			<u>96,710</u>		<u>187,795</u>

The financial statements were approved by the Trustees on 23 April 2024

Elizabeth Mcleod

Mrs E Mcleod
Trustee

Company registration number SC230855

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(35,172)		14,704
Investing activities					
Purchase of tangible fixed assets		(3,233)		-	
Investment income received		1,416		-	
Net cash used in investing activities			(1,817)		-
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(36,989)		14,704
Cash and cash equivalents at beginning of year			148,110		133,406
Cash and cash equivalents at end of year			111,121		148,110

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting policies

Charity information

Lothian Autistic Society is a private company limited by guarantee incorporated in Scotland. The registered office is 38/4 Baileyfield Road, Portobello, Edinburgh, EH151NA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing balance
Computers	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

2 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	31,775	8,773	40,548	22,991	53,684	76,675
Grants	16,586	107,852	124,438	16,586	146,059	162,645
HMRC - JRS Grant	-	-	-	4,119	-	4,119
	<u>48,361</u>	<u>116,625</u>	<u>164,986</u>	<u>43,696</u>	<u>199,743</u>	<u>243,439</u>
Donations and gifts						
Unrestricted	31,775	-	31,775	22,991	-	22,991
Saturday Adventure Team	-	2,593	2,593	-	3,000	3,000
Basecamp	-	1,000	1,000	-	26,500	26,500
Basecamp 2	-	1,000	1,000	-	6,000	6,000
Recreational	-	-	-	-	900	900
Specific Equipment	-	4,080	4,080	-	6,036	6,036
CEC - Make Tracks Programme	-	100	100	-	-	-
Branch Out	-	-	-	-	10,948	10,948
WL Saturday Adventure Team	-	-	-	-	300	300
	<u>31,775</u>	<u>8,773</u>	<u>40,548</u>	<u>22,991</u>	<u>53,684</u>	<u>76,675</u>
Grants receivable for core activities						
General WLC Health and Social	16,586	-	16,586	16,586	-	16,586
Saturday Adventure Team	-	-	-	-	32,150	32,150
EL Saturday Adventure Team	-	-	-	-	31,445	31,445
Basecamp 2	-	25,120	25,120	-	40,120	40,120
Branch Out	-	16,927	16,927	-	22,344	22,344
Basecamp - Big Lottery Fund	-	31,287	31,287	-	-	-
CEC - Make Tracks Programme	-	34,518	34,518	-	20,000	20,000
	<u>16,586</u>	<u>107,852</u>	<u>124,438</u>	<u>16,586</u>	<u>146,059</u>	<u>162,645</u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

3 Charitable activities

	2023	2022
	£	£
Parental Contributions	35,375	27,337
Venue Hire	5,405	7,810
Performance related grants	353,860	300,372
Other Income	3,464	3,505
	<u>398,104</u>	<u>339,024</u>
Analysis by fund		
Unrestricted funds	43,324	38,652
Restricted funds	354,780	300,372
	<u>398,104</u>	<u>339,024</u>
Performance related grants		
WL Saturday Adventure Team	72,613	73,522
WL Holiday Activity Programme	74,550	64,417
CEC - Holiday Activity Programme	206,697	162,433
	<u>353,860</u>	<u>300,372</u>

4 Investments

	2023	2022
	£	£
Interest receivable	1,416	-
	<u>1,416</u>	<u>-</u>

5 Raising funds

	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	15,096	14,616
	<u>15,096</u>	<u>14,616</u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

6 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	320,512	249,818
Depreciation and impairment	254	338
Postage & Stationery	1	39
Phone & Internet	100	161
Travel	10,837	9,541
Cleaning, Repairs & Maintenance	5,964	1,348
Recruitment & Other staff costs	10,774	6,819
Other Project Costs	51,941	43,919
Sundry expenses	656	744
	<u>401,039</u>	<u>312,727</u>
Share of support costs (see note 7)	230,192	256,395
Share of governance costs (see note 7)	7,140	6,000
	<u>638,371</u>	<u>575,122</u>
Analysis by fund		
Unrestricted funds	87,895	94,351
Restricted funds	550,476	480,771
	<u>638,371</u>	<u>575,122</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	140,691	-	140,691	158,524	-	158,524
Depreciation	1,473	-	1,473	1,594	-	1,594
Direct Support Costs - Venue Costs	33,961	-	33,961	52,354	-	52,354
Indirect Costs - Office Costs	54,067	-	54,067	43,923	-	43,923
Audit fees	-	6,600	6,600	-	6,000	6,000
Accountancy Fees	-	540	540	-	-	-
	<u>230,192</u>	<u>7,140</u>	<u>237,332</u>	<u>256,395</u>	<u>6,000</u>	<u>262,395</u>

Support costs have been allocated on a proportionate basis.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Core	5	5
Casual	58	54
	<u> </u>	<u> </u>
Total	63	59
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	440,986	387,702
Social security costs	13,768	14,299
Other pension costs	6,449	6,341
	<u> </u>	<u> </u>
	461,203	408,342
	<u> </u>	<u> </u>

The key management personnel of the charity comprise of the CEO and Care and Support Manager. The total amount of employee benefits received by key management personnel is £86,105 (2022: £80,591).

There were no employees whose annual remuneration was more than £60,000.

10 Other

	Total	Total
	2023	2022
Net loss on disposal of tangible fixed assets	2,124	-
	<u> </u>	<u> </u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 September 2022	9,867	32,302	42,169
Additions	2,652	581	3,233
Disposals	(7,163)	(21,019)	(28,182)
	<u>5,356</u>	<u>11,864</u>	<u>17,220</u>
Depreciation and impairment			
At 1 September 2022	8,878	27,495	36,373
Depreciation charged in the year	824	903	1,727
Eliminated in respect of disposals	(6,815)	(19,243)	(26,058)
	<u>2,887</u>	<u>9,155</u>	<u>12,042</u>
Carrying amount			
At 31 August 2023	<u>2,469</u>	<u>2,709</u>	<u>5,178</u>
At 31 August 2022	<u>989</u>	<u>4,807</u>	<u>5,796</u>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	19,516	95,783
Other debtors	14	-
Prepayments and accrued income	23,954	7,060
	<u>43,484</u>	<u>102,843</u>

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		11	7,879
Deferred income	14	15,884	6,300
Trade creditors		7,155	6,966
Other creditors		25,708	33,106
Accruals		14,315	14,703
		<u>63,073</u>	<u>68,954</u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

14 Deferred income

	2023	2022
	£	£
Arising from Grant Income	15,884	6,300
	<u> </u>	<u> </u>
BRO - Chance to Flourish	-	6,300
Angus Hunter Trust	10,184	-
Foundation Scotland	5,700	-
	<u> </u>	<u> </u>
	<u>15,884</u>	<u>6,300</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	15,884	6,300
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 September 2022	6,300	39,805
Released from previous periods	(6,300)	(39,805)
Resources deferred in the year	15,884	6,300
	<u> </u>	<u> </u>
Deferred income at 31 August 2023	<u>15,884</u>	<u>6,300</u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Balance at 31 August 2023
	£	£	£	£
Saturday Adventure Team	40,239	2,593	(42,832)	-
WL Saturday Adventure Team	6,233	72,613	(72,476)	6,370
WL Holiday Activity Programme	-	75,390	(75,390)	-
Basecamp	21,515	32,287	(34,813)	18,989
Basecamp 2	22,365	26,200	(45,973)	2,592
Specific Equipment	140	4,080	(4,220)	-
Branch Out	1,897	16,927	(12,448)	6,376
MPMP	1,009	-	(1,009)	-
CEC - Holiday Activity Programme	-	206,697	(206,697)	-
CEC - Make Tracks Programme	-	34,618	(34,618)	-
VOCAL	20,000	-	(20,000)	-
	<u>113,398</u>	<u>471,405</u>	<u>(550,476)</u>	<u>34,327</u>

	Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£
Saturday Adventure Team	30,007	35,150	(24,918)	40,239
WL Saturday Adventure Team	5,821	73,822	(73,410)	6,233
EL Saturday Adventure Team	14,098	31,445	(45,543)	-
WL Holiday Activity Programme	420	64,417	(64,837)	-
Basecamp	17,300	26,500	(22,285)	21,515
Basecamp 2	20,708	46,120	(44,463)	22,365
Recreational Activities	700	900	(1,600)	-
Siblings Club	800	-	(800)	-
Specific Equipment	3,191	6,036	(9,087)	140
Branch Out	-	33,292	(31,395)	1,897
MPMP	1,009	-	-	1,009
CEC - Holiday Activity Programme	-	162,433	(162,433)	-
VOCAL	-	20,000	-	20,000
	<u>94,054</u>	<u>500,115</u>	<u>(480,771)</u>	<u>113,398</u>

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

15 Restricted funds

(Continued)

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

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

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

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

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

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

Specific Equipment is a fund set aside for the purchase of sensory equipment as well as raised funds for iPads, photographic equipment, changing hoists, lockers and kitchen equipment for the venue at Portobello.

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

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

CEC - Holiday Activity Programme – Holiday Activity Programmes run during the school holidays. Children and young people enjoy trips out and about in the community, as well as benefiting from visits from a range of guest contributors such as Fringe performers, musicians, creative play teachers and expert animal handlers.

VOCAL - to support Branch Out programme as above.

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

16 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds			Balance at 31 August 2023
	Balance at 1 September 2022	Incoming resources	Resources expended	
	£	£	£	£
General Fund	74,397	93,101	(105,115)	62,383
	<u>74,397</u>	<u>93,101</u>	<u>(105,115)</u>	<u>62,383</u>

	Movement in funds			Balance at 31 August 2022
	Balance at 1 September 2021	Incoming resources	Resources expended	
	£	£	£	£
General Fund	101,016	82,348	(108,967)	74,397
	<u>101,016</u>	<u>82,348</u>	<u>(108,967)</u>	<u>74,397</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:						
Tangible assets	4,417	761	5,178	4,781	1,015	5,796
Current assets/(liabilities)	57,966	33,566	91,532	69,616	112,383	181,999
	<u>62,383</u>	<u>34,327</u>	<u>96,710</u>	<u>74,397</u>	<u>113,398</u>	<u>187,795</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**LOTHIAN AUTISTIC SOCIETY
T/A BRANCH OUT TOGETHER
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

19 Cash generated from operations	2023	2022
	£	£
Deficit for the year	(91,085)	(7,275)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,416)	-
Loss on disposal of tangible fixed assets	2,124	-
Depreciation and impairment of tangible fixed assets	1,727	1,932
Movements in working capital:		
Decrease in debtors	59,359	48,838
(Decrease)/increase in creditors	(15,465)	4,714
Increase/(decrease) in deferred income	9,584	(33,505)
	<u> </u>	<u> </u>
Cash (absorbed by)/generated from operations	(35,172)	14,704
	<u> </u>	<u> </u>

20 Analysis of changes in net funds

The charity had no debt during the year.