

Child Autism UK

Annual Report and Financial Statements

30 April 2019

Company Limited by Guarantee
Registration Number
03300043 (England and Wales)

Charity Registration Number
1063982

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Reference and administrative information

Trustees	Ina Chantry – President Alexandra Beckwith Jess Boston Neil Jenkin Jonathan Jenney Catrin Mogilner Will Roseff John Urban
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Website	www.childautism.org.uk
Company registration number	03300043 (England and Wales)
Charity registration number	1063982
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc Putney Branch 153 Putney High Street London SW15 1RX
Solicitors	Field Seymour Parkes LLP 1 London Street Reading RG1 4QW

Trustees' report Year to 30 April 2019

The trustees present their statutory report together with the financial statements of Child Autism UK for the year ended 30 April 2019.

The financial statements have been prepared in accordance with the accounting policies set out on pages 19 to 22 of the attached financial statements and comply with the charitable company's Memorandum and Articles of Association, 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 United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purpose of company legislation.

Constitution and members' liability

Child Autism UK is constituted as a company limited by guarantee and was incorporated on 9 January 1997. In the event of the company being wound up during the period of membership or within the year following, the company members are required to contribute an amount not exceeding £10. The company is registered under the Companies Act 2006 (Company Registration Number 03300043 (England and Wales)) and under the Charities Act 2011 (Charity Registration Number 1063982).

Organisation

The charity has two distinct roles. The Child Autism UK office gives advice, information and support to parents of children with autism, while Child Autism UK clinical staff deliver Applied Behavioural Analysis (ABA) services throughout the UK.

Overall responsibility for the charity lies with the trustees who meet at least monthly (excluding August) to decide upon policy and strategy. The trustees appoint a President and individual trustees lead particular projects and policy areas. The organisation is headed by the Chief Executive Officer (CEO). There is a deputy CEO and eight case managers, one senior case manager and a clinical manager (job share). Child Autism UK also has a part-time office manager, a support officer and a part time fundraiser. The accounting function is supported by an external accountant. Volunteers provide additional support

Trustees

The trustees constitute directors of the charitable company for the purposes of company law. Trustees are appointed by being proposed and seconded by the existing trustees.

Trustees (continued)

The trustees in office at the date of approving this report and those who served throughout the year, except as noted, were as follows:

Trustee	
Rhian Arrenberg	Resigned 18 March 2019
Alexandra Beckwith	Appointed 18 November 2019
Jess Boston	Appointed 19 November 2018
Ina Chantry	
Neil Jenkin	
Jonathan Jenney	
Catrin Mogilner	
Natalie Robinson	Resigned 16 August 2018
Will Roseff	
John Urban	Appointed 18 November 2019

No trustee had any beneficial interest in any contract with the charity during the year.

Several of the trustees have children who have autism or other developmental delays. A minority of these trustees, and their children, have utilised the charity's services during the year but have done so on an arm's length basis with no preferential benefit. Details of transactions with trustees are disclosed in note 16 to the financial statements.

Vacancies for trustees are advertised in newsletters and social media. Existing trustees regularly write about their experiences and their role to encourage applicants. The needs of the Board are reviewed annually as part of the planning process. All trustees are elected at the AGM by the members. One third of the trustee body stands down each year.

Potential trustees are invited to informally attend trustee meetings prior to appointment. They receive a comprehensive induction, which covers their role, the governing instrument, current financial issues, current operational issues, governance, standing orders and financial procedures.

Key management personnel

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees together with the CEO, deputy CEO and clinical manager. As the current CEO will retire in 2020 a succession plan is in place and the deputy CEO is playing a more significant role in the day to day running of the charity.

The salaries for all staff, including key management personnel, are set annually by a Remuneration Committee, made up of three trustees, including the Treasurer. Decisions are made based upon competency assessments, prepared as part of the appraisal system, and information on market rates based on local government pay rates and information on charity pay in the public domain. Recommendations are then taken by the Remuneration Committee to the full Board. The CEO and senior management team are not involved in discussions about their pay and are excluded from meetings when these discussions take place.

Statement of trustees' responsibilities

The trustees (who are also directors of Child Autism UK for the purposes of company law) are responsible for preparing the trustees' report and 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 charitable company and of the income and expenditure of the charitable company for that period.

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

- ◆ Select suitable accounting policies and then apply them consistently;
- ◆ Observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102)'
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable United Kingdom 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 charity will continue in operation.

The trustees are responsible for keeping proper 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 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.

Each of the trustees confirms that:

- ◆ So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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

Principal aims and activities

The charity's objects are to relieve children and young people suffering from autism or with learning difficulties and to support their families in particular but not exclusively by:

- ◆ Increasing awareness of the use of Applied Behavioural Analysis (ABA) for children with autism;
- ◆ Providing information about autism and support to families and carers;
- ◆ Providing and promoting ABA programmes throughout the UK; and
- ◆ Providing training in the application of ABA to families and professionals.

Child Autism UK's vision is a world where the parents of children with autism get superior professional advice in a timely manner and are empowered to make informed decisions and appropriate choices. Child Autism UK also wants to broaden the reach of ABA (Applied Behaviour Analysis) and strives to make sure high quality provision is accessible to all. This is what shapes our annual business plan.

Research suggests that 1 in every 100 children has some form of autistic spectrum disorder. These children and their families are our direct beneficiaries. There are a growing number of individual ABA providers in the UK, but few organisations. Child Autism UK also works independently and with professionals to increase the supply of practitioners and services to ensure parents can access the services they want.

As a charity, Child Autism UK's mission is to help parents of children with autism by providing support, information and choice in a variety of ways.

- ◆ **Providing information and guidance** on a wide range of issues including obtaining a diagnosis, options and costings for setting up and running an Applied Behavioural Analysis (ABA) programme, obtaining local authority funding, home and home/school programmes, and advising on the process of special educational needs tribunals.
- ◆ **Providing quality** Applied Behavioural Analysis (ABA) programmes to families from diverse backgrounds and working with other providers, commissioners and charitable trusts to ensure such programmes are accessible to all.

Applied Behavioural Analysis emphasises:

- ◇ Individualised instruction, through a programme designed to meet a child's specific needs;
- ◇ Family participation and parental involvement in instruction;
- ◇ Behavioural approach – imposing structure and rewarding appropriate behaviour;
- ◇ Working positively to encourage progress;
- ◇ Early Intervention, starting as early as possible following diagnosis; and
- ◇ Working towards successful inclusion into school.

Principal aims and activities (continued)

- ♦ **Publishing regular newsletters and using social media** to ensure information about current events and impending legislation is readily available to families.
- ♦ **Offering training** to parents, ABA professionals and health and educational professionals (at no cost or low cost).
- ♦ **Raising awareness** through proactive media campaigning, giving talks and encouraging liaison with other groups and working with other professionals especially those working in the education sector.
- ♦ **Lobbying** government at all levels to ensure parents get sufficient information to make informed choices.
- ♦ **Undertaking research** into the efficacy of ABA and wider issues relating to autism.
- ♦ **Raising funds** to support these goals.

Research clearly shows that Early Intervention is crucial if children with autism are to make optimum progress. Child Autism UK works hard to meet the unmet need for support and to ensure parents are offered as much information as early as possible. In addition, Child Autism UK works to develop its position as an influential provider of services and works with others to raise awareness of autism and ABA.

2018/19 objectives and strategy

When deciding on the charity's objectives and its plans for the year, the trustees of Child Autism UK considered the Charity Commission's guidance on public benefit. The charity relies on grants, fundraising events and the income from fees and charges to cover its operating costs.

During the year Child Autism UK continued working on its ambitious and innovative development plan to provide more services and help more families, especially those from hard to reach groups. It was, however, again hampered by planned personnel absences and the business plan did have to reflect a reduced capacity due to maternity leave.

Our key objectives remained the same and are set out below together with an overview of the strategies for achieving them.

Adapting existing services for more client groups and to create new sources of income that lead to help for more children and their families by:

- ♦ Undertaking further work developing an alternative supervisory model for case managers to widen the opportunities for clinical managers to develop services, research and clinical teams.
- ♦ Maintaining training and support to a variety of front line professionals.

2018/19 objectives and strategy (continued)

- ◆ Creating a wider group of advocates that lead to client referrals and sustained fundraising using social media.
- ◆ Forming new collaborative partnerships with Local Authorities (LAs), Schools and Health Professionals to provide ABA programmes consulting services.
- ◆ Expanding research protocols to include Child Autism UK models of service to ensure all services have a clear evidence base and to develop additional effective service models.

Providing positive culture and working environments to attract and retain high quality employees. Release the full potential of staff/people to deliver the charity's Vision and Mission and establish our leadership in the UK by:

- ◆ Reducing operational bias for senior management to enable growth in strategic work especially external communications to increase Child Autism UK influence. These plans were again held back because senior staff were needed to cover maternity leave.
- ◆ Recruiting and utilising volunteers to support office functions.
- ◆ Recruiting additional trustees with key skills.
- ◆ Managing the high level of maternity leave and staff turnover to maintain optimum services and deliver clinical objectives.

Developing fundraising campaigns for a diversified funding base for sustainability and to provide essential resources supporting Child Autism UK services by:

Developing new sources of income to support phased, planned growth from:

- ◆ Raising funds to support service development from trusts;
- ◆ Individual giving;
- ◆ Finding specific grant opportunities to fulfil growth objectives;
- ◆ Events being organised by individual supporters;
- ◆ Developing a social media plan to help accelerate income growth and retention of donors, focusing on social media; and
- ◆ Reviewing existing sources of income and optimising them.

Key achievements against objectives

2018/19 was a year of consolidation. Clinical staff absences due to maternity remained high and the clinical team explored innovative ways to deal with this ongoing problem. Trustees and management were very focused on the financial situation after a difficult year in 2017/18, and the following was achieved against our objectives:

- ◆ We received a grant which allowed us to offer eight bursaries to parents on low income wishing to get reports and legal advice prior to attending special educational needs tribunals. This proved extremely successful with tribunal wins, one settled prior to hearing and the others are still in process. This was a major development that really helped our target clients' access to additional services that would not have been available to them. It is unlikely that these clients would have obtained their chosen provision for their child without professional support which was beyond their reach in financial terms.
- ◆ Our ground breaking communication clinics for low income families continued to run in London, Liverpool and Birmingham. The progress of the children who attended was measured and showed good results. We have tweaked the model we use in a number of areas and we see these clinics as a basis for an effective programme that can be offered nationally at low cost that meets the needs of the most hard to reach groups. This work was only possible because of primary funding from the Reso Charitable Trust who committed to supporting the project for two years, enabling us to test a number of hypotheses and to rectify identified flaws in the initial scheme.
- ◆ Child Autism UK has continued playing a key role on the board of the UK Society for Behaviour Analysts (UK-SBA). The Child Autism UK clinical manager/deputy CEO continued in her elected role as the secretary and the Child Autism UK CEO continued supporting the UK-SBA on governance issues and liaising with the regulator about setting up a voluntary register of individual ABA practitioners in the UK. The UK SBA is the first professional body for behaviour analysts in the UK. The Child Autism UK Board has encouraged its senior staff to contribute as it will be a key regulator in the future which will enable families to make informed choices, and to access safe and ethical provision.
- ◆ During 2018/19 Child Autism UK provided ABA programmes to 176 families, we made 263 visits to schools, we ran 19 courses for parents and autism tutors and trained 407 school staff. The figure for school staff is higher than usual as our clinical manager was invited to speak at a well-regarded, and well attended, teacher training conference.
- ◆ Some entries on our Facebook pages were read by more than 10,000 people.
- ◆ Our helpline user survey showed 68% of callers rated us 10 out of 10, and 92.5 rated us 8 or above in terms of the usefulness of the information we provide. This shows the real impact we have on the lives of those who call our helpline.
- ◆ The number of people following our Facebook page increased from 4,020 to 5,006. This reflected the extra effort key staff have made to use Facebook as a tool for engaging with our beneficiaries and keeping them informed.

Key achievements against objectives (continued)

- ◆ The succession plan for the CEO role continued, with the Deputy CEO adding office functions like payroll and preparing board papers to the fundraising function she had taken on during the previous year.
- ◆ The organisation has successfully trialled using freelance staff to cover ongoing maternity leave and temporary peaks in clients.
- ◆ The organisation has developed a clearer route of entry to services for low income families, offering low cost, or no cost, parent advice days and communication clinics.
- ◆ A new trustee was appointed with extensive social media skills, to help improve Child Autism UK's social media presence and to help rewrite parent information packs.
- ◆ We issued a new staff handbook after consultation with our solicitors and are confident all our policies and processes are comprehensive and up to date.

Post year end activity and future developments

In view of the tight financial situation, we have put robust plans in place to make the most of our resources. We have embedded some changes which have reduced processes and automated some management tasks and monitoring systems. Since November 2018 we have seen the use of freelancers and a speedier client allocation process increase our gross margin on clinical services. We did not replace a part-time member of staff who worked in the office and left in the year, but we streamlined our processes to enable additional functions to be taken on by colleagues and are using volunteers more strategically. Our priority is to build a stronger structure so we can continue to work on our key strategies.

- ◆ The succession plan for the CEO will be concluded during the next financial year and we will restructure the management team to ensure we utilise all the talents within the organisation.
- ◆ In view of the current difficult financial situation we re-examined our risk register and introduced a more robust system which includes a trigger which requires the CEO to flag items up to the Board in specified circumstances.
- ◆ We will do further work on our clinical models to ensure that best use is made of the flexibility offered by freelance staff to undertake more radical and innovative service developments.
- ◆ We will look at using technology in more aspects of work to ensure that our beneficiaries get quick and speedy responses

We are undertaking review of the Board in terms of skills and performance and we have two new potential trustees.

Financial report for the year

The charity's statement of financial activities for the year ended 30 April 2019 shows a net decrease in funds of £11,188 (2018 – decrease of £42,606) after which the net funds stand at £48,545 (2018 – £59,733).

Income decreased by £14,468 to £501,461 (2018 - £515,929). Expenditure decreased by £46,066 to £512,469 (2018 - £558,535).

Financial position and reserves policy

Financial position

The balance sheet shows total net assets of £48,545 (2018 – net assets of £59,733).

General funds at 30 April 2019 were £41,119 (2018 - £46,836).

Reserves policy and monitoring process

As income for the charity is dependent on factors outside of our control, e.g.: grants, recognition of ABA, availability of trained staff, the Child Autism UK trustees have agreed that they need to hold around three months running costs to deal with all eventualities. This has been estimated at £150,000. In the past, Child Autism UK has held little or no reserves as the organisation has grown quite rapidly since its inception. In previous years Child Autism UK has made progress towards this target and hope our restructure in 2019/20 will help us reach this target within the next few years. This remains the key strategic aim in all business plans until the target is reached. It is reviewed monthly as part of the monitoring of the management accounts against budget.

The trustees review the management accounts of the charity each month and update cash flow projections regularly so they are continually assessing the financial position of the charity and taking corrective action should problems be evident. The charity's business plan puts emphasis on raising unrestricted funds. There is an ongoing programme of fundraising events planned. In addition to such initiatives, the charity has contingency plans for reducing overhead expenditure should this prove necessary.

Risk management

The trustees introduced a more robust risk matrix in year ending 2019. They have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Risk management (continued)

The key risks identified are:

- ◆ The pivotal position of the CEO. A process of succession planning has been put in place this year to address this risk; and
- ◆ The squeeze on local government finances and low interest rates (which means trusts have limited income) mean that traditional sources of funding may be at risk. The trustees in the annual budget and planning process are ensuring that funding sources and models of service are flexible and are continuing to diversify fundraising efforts.

The trustees in the annual budgeting and planning process have also ensured that the charity is diversifying its evidence based service models to ensure it can offer attractive packages to communities that represent value for money.

Fundraising

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data, and ensures that supporters' and donors' communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2019, the charity received no complaints about its fundraising activities.

Acknowledgements

Child Autism UK would like to thank all the volunteers who have supported the organisation and the members for their continued involvement and encouragement.

All Child Autism UK trustees play a significant role in running the charity. Child Autism UK is only able to undertake a wide range of activities and meet ever-increasing demand because of the dedication of its staff, trustees, volunteers and members, and because it uses limited resources in imaginative and innovative ways.

We have been grateful to receive support from a variety of funders and we are grateful to the various trusts, foundations and companies for their support of our work in 2018/19.

Signed on behalf of the trustees:



Trustee

Approved by the trustees on: 18.12.19.

Child Autism UK
Company Limited by Guarantee
Company Registration Number 03300043 (England and Wales)

Independent auditor's report to the members of Child Autism UK

Opinion

We have audited the financial statements of Child Autism UK (the 'charitable company') for the year ended 30 April 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 30 April 2019 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, 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.

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

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

Amanda Francis (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

10 January 2019

Statement of financial activities (including an income and expenditure account)
Year to 30 April 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Income from:							
Grants and donations	2	138,230	78,880	217,110	167,183	25,500	192,683
Raising funds	3	32,708	—	32,708	22,304	—	22,304
Charitable activities	4	251,643	—	251,643	300,942	—	300,942
Total income		422,581	78,880	501,461	490,429	25,500	515,929
Expenditure on:							
Raising funds							
. Fundraising costs	5	14,113	—	14,113	18,067	—	18,067
Charitable activities							
. Provision of support, Information and choice to parents of children with autism	6	414,185	84,351	498,536	522,622	17,846	540,468
Total expenditure		428,298	84,351	512,649	540,689	17,846	558,535
Net (expenditure) income and net movement in funds for the year	8	(5,717)	(5,471)	(11,188)	(50,260)	7,654	(42,606)
Reconciliation of funds:							
Fund balances brought forward		46,836	12,897	59,733	97,096	5,243	102,339
Fund balances carried forward		41,119	7,426	48,545	46,836	12,897	59,733

There is no difference between the net movement in funds stated above and their historical cost equivalent.

All of the charity's activities derived from continuing operations during the above two financial periods.

The charity has no recognised gains and losses other than those shown above.

Balance sheet 30 April 2019

	Notes	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	11		4,195		1,734
Current assets					
Debtors	12	21,283		22,256	
Cash at bank and in hand		<u>57,774</u>		<u>66,742</u>	
		79,057		88,998	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(34,707)</u>		<u>(30,999)</u>	
Net current assets			44,350		57,999
Total net assets			<u>48,545</u>		<u>59,733</u>
The funds of the charity					
Unrestricted income funds					
. General funds			41,119		46,836
Restricted income funds	14		<u>7,426</u>		<u>12,897</u>
Total charity funds			<u>48,545</u>		<u>59,733</u>

Approved by the trustees and signed
on their behalf by:

ma nchantry

Trustee

Date of approval: 18.12.19.

Child Autism UK
Company Limited by Guarantee
Company Registration Number 03300043 (England and Wales)

Statement of cash flows Year to 30 April 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Net cash used in by operating activities	A	(5,021)	(35,926)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,947)	(1,294)
Net cash used in investing activities		(3,947)	(1,294)
Change in cash and cash equivalents in the year		(8,968)	(37,220)
Cash and cash equivalents at 1 May 2018	B	66,742	103,962
Cash and cash equivalents at 30 April 2019	B	57,774	66,742

Notes to the statement of cash flows for the year to 30 April 2019.

A Reconciliation of net movement in funds to net cash used in operating activities		
	2019 £	2018 £
Net movement in funds (as per the statement of financial activities)	(11,188)	(42,606)
Adjustments for:		
Depreciation charge	1,486	1,477
Decrease in debtors	973	4,106
Increase in creditors	3,708	1,097
Net cash used in by operating activities	(5,021)	(35,926)
B Analysis of cash and cash equivalents		
	2019 £	2018 £
Total cash and cash equivalents: Cash at bank and in hand	57,774	60,192

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 30 April 2019 with comparative information provided in respect to the year to 30 April 2018.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining the depreciation charge; and
- ◆ determining any necessary provision for bad and doubtful debts.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The charity is reliant on the receipt of donations and other fundraised income in order to generate funds to support its charitable activities. As described in note 1 to these financial statements, the trustees have strong connections with a number of existing funders and continue to develop relationships with new funders as well as embarking on new fundraising initiatives. The trustees monitor the charity's finances carefully and take remedial action if and when

Assessment of going concern (continued)

necessary. They are confident that the charity will continue to generate sufficient funds to cover expenditure and ensure that it is able to pay its debts as they fall due and so remain a going concern.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises grants and donations, income from fundraising events and collections, and income from charitable activities, including income from workshops, conferences and training.

Grants and donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donated services and facilities provided to the charity are recognised in the period when it is probable that the economic benefits will flow to the charity, provided they can be measured reliably. This is normally when the service is provided or the facilities are used by the charity. An equivalent amount is included as expenditure. Donated goods are recognised at fair value unless it is impractical to measure this reliably in which case a derived value, being the cost of the item to the donor, is used. An equivalent amount is included as expenditure except where the donated good is a fixed asset in which case the corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the charity's accounting policies.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from fundraising events is recognised when receipt of the funds is probable and when the amount receivable can be measured reliably.

Income derived from charitable activities i.e. the provision of support, information and choice to parents of children with autism and comprises income from workshops, conferences, training and membership fees. It is measured at the fair value of the services invoiced, excluding discounts and rebates.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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 recognition (continued)

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs, in respect to the provision of support, information and choice to parents of children with autism.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All support and governance costs are allocated to the the provision of support, information and choice to parents of children with autism.

All expenditure is stated inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised at cost. Office equipment and computers are depreciated on a straight line basis at annual rates of between 33 $\frac{1}{3}$ % and 50% on cost.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund accounting

The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are chargeable to the statement of financial activities on a straight line basis over the lease term.

1 Financial position

At 30 April 2019, the financial statements show the charity to have total net assets of £48,545 (2018 – £59,733). The result for the year to 30 April 2019 is a 'deficit' of £11,188 (2018 – deficit of £42,206). As explained in the trustees' report, significant contributory factors to the deficit for the year include the exceptionally high number of maternity absences in the clinical team. These issues meant the trustees and management team had to focus on core activities as capacity was reduced. However, they are factors that are unlikely to recur. Capacity will increase in 2019/20 as those on maternity leave return and the charity implements plans to better utilise case managers' time when client levels are not optimum.

The trustees have strong connections with a number of existing funders and continue to develop relationships with new funders as well as embarking on new fundraising initiatives. The trustees monitor the charity's finances carefully, including preparing detailed budgets and projections, and take remedial action if and when necessary. They are confident that the charity will continue to generate sufficient funds to cover expenditure and ensure that it is able to pay its debts as they fall due and so remain a going concern.

2 Income from grants and donations

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Grants and donations	138,230	78,880	217,110	167,183	25,500	192,683

3 Income from raising funds

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Fundraising activities	32,708	—	32,708	22,304	—	22,304

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Workshops – funded by Local Authorities	71,506	—	71,506	91,734	—	91,734
Workshops – self funded	161,020	—	161,020	188,906	—	188,906
Conferences and training	13,726	—	13,726	14,257	—	14,257
Membership fees	5,391	—	5,391	6,045	—	6,045
	251,643	—	251,643	300,942	—	300,942

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Staff costs	14,090	—	14,090	14,056	—	14,056
Direct costs of fundraising	23	—	23	4,011	—	4,011
	14,113	—	14,113	18,067	—	18,067

6 Expenditure on provision of support, information and choice to parents of children with autism

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Staff costs	207,306	37,242	244,548	285,786	3,249	289,035
Recruitment and training	3,352	—	3,352	3,180	—	3,180
Conferences and seminars	1,897	—	1,897	211	—	211
Travel and staff expenses	29,519	57	29,576	49,884	—	49,884
Brochures and items for sale	3,443	—	3,443	2,247	—	2,247
Rent and service charges	20,930	4,654	25,584	24,986	—	24,986
Insurance	5,019	—	5,019	5,355	—	5,355
Provision for bad debts	(771)	—	(771)	(3,400)	—	(3,400)
Support costs (note 7)	143,490	42,398	185,888	154,373	14,597	168,970
	414,185	84,351	498,536	522,622	17,846	540,468

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Staff costs	112,461	12,566	125,027	114,101	10,362	124,463
Printing, postage, stationary and telephone	7,528	4,298	11,826	15,038	—	15,038
Equipment and computer expenses	5,296	3,323	8,619	1,780	4,235	6,015
Depreciation (note 11)	1,421	65	1,486	1,477	—	1,477
Professional fees	7,138	22,146	29,284	13,163	—	13,163
Financial charges and interest payable	1,664	—	1,664	1,355	—	1,355
Miscellaneous	749	—	749	259	—	259
Governance costs	7,233	—	7,233	7,200	—	7,200
	143,490	42,398	185,888	154,373	14,597	168,970

All support costs are allocated to the provision of support, information and choice to parents of children with autism (note 6).

8 Net (expenditure) income and net movement in funds for the year

This is stated after charging:

	2019 £	2018 £
Staff costs (note 9)	383,665	427,554
Operating lease rentals		
Auditor's remuneration		
. Statutory audit services	7,233	7,200
. Other services – payroll administration and taxation	4,800	4,800
Depreciation (note 11)	1,486	1,477

9 Staff costs and remuneration of key management personnel

	2019 £	2018 £
Staff costs during the year were as follows:		
Wages and salaries	351,208	389,804
Social security costs	28,082	35,060
Other pension costs	4,375	2,690
	383,665	427,554
Staff costs per function were as follows:		
Raising funds	14,090	14,056
Provision of support, information and choice to parents of children with autism	369,575	413,498
	383,665	427,554

No employee earned £60,000 per annum or more (including benefits) during the year (2018 – nil).

The average number of employees during the year, analysed by function, was:

	2019	2018
Provision of support, information and choice to parents of children with autism	15	16

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprises the trustees together with the CEO, deputy CEO and clinical manager.

The total remuneration (including taxable benefits, employer's National Insurance and employer's pension contributions) of the key management personnel for the year was £123,431 (2018 - £133,061).

10 Taxation

Child Autism UK is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities as it falls within the various exemptions available to registered charities.

11 Tangible fixed assets

	Total £
Office equipment and computers	
Cost	
At 1 May 2018	23,540
Additions	3,947
At 30 April 2019	27,487
Depreciation	
At 1 May 2018	21,806
Charge for the year	1,486
At 30 April 2019	23,292
Net book values	
At 30 April 2019	4,195
At 30 April 2018	1,734

12 Debtors

	2019 £	2018 £
Fees receivable	12,278	13,287
Deposits and prepayments	9,005	8,969
	21,283	22,256

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Expense creditors	11,583	9,178
Taxation and social security	5,597	6,293
Workshop and course fees in advance	450	600
Accruals	17,077	14,928
	34,707	30,999

14 Restricted funds

The charity's statement of financial activities and balance sheet include the following transactions and unexpended balances of donations and grants held on trust to be applied for specific purposes.

	At 1 May 2018 £	Income £	Expenditure £	At 30 April 2019 £
Merchant Taylor	1,726	—	—	1,726
Reso	7,765	—	(7,765)	—
Pixel Fund	406	—	(406)	—
Bursaries	—	24,000	(18,300)	5,700
Shanley Foundation	3,000	—	(3,000)	—
General Helpline Appeal (various trusts)	—	54,880	54,880	—
	12,897	78,880	(84,351)	7,426

	At 1 May 2017 £	Income £	Expenditure £	At 30 April 2018 £
Merchant Taylor	1,726	—	—	1,726
Reso	1,017	10,000	(3,252)	7,765
Pixel Fund	2,500	—	(2,094)	406
Doris Field Charitable Trust	—	1,000	(1,000)	—
Anna-Marie Tramner Charitable Trust	—	1,000	(1,000)	—
June Margaret Pavyer Will Trust	—	5,000	(5,000)	—
Ormonde Charitable Trust	—	500	(500)	—
Schroder Charity Trust	—	3,000	(3,000)	—
Shanley Foundation	—	5,000	(2,000)	3,000
	5,243	25,500	(17,846)	12,897

Restricted funds relate to amounts received specifically towards the salaries of administrative staff and additional clinical staff, support for parents in Scotland, the cost of the helpline and the cost of the group play scheme.

15 Analysis of net assets between funds

	General funds £	Restricted funds £	Total 2019 £	General funds £	Restricted funds £	Total 2018 £
Tangible fixed assets	4,195	—	4,195	1,734	—	1,734
Current assets	71,631	7,426	79,057	76,101	12,897	88,998
Creditors: amount falling due within one year	(34,707)	—	(34,707)	(30,999)	—	(30,999)
	41,119	7,426	48,545	46,836	12,897	59,733

16 Transactions with trustees

No expenses were reimbursed to trustees during the year (2018 – £nil). No trustee received any remuneration in respect of their services as a trustee during the year (2018 – £nil).

Several of the trustees have children who have autism or other developmental delays. A minority of these trustees and their children have utilised the charity's services during the year but have done so on an arm's length basis with no preferential benefit. Income from use of services by trustees totalled £3,327 (2018: £4,134).

During the year the charity received donations from trustees totalling £119,500 (2018 – £60,000).

During the year, the charity purchased insurance to protect the charity from loss arising from any wrongful or dishonest act of any trustee or employee and to indemnify any trustee or employee against the consequence of any wrongful act on their part. The total cover provided by such insurance was £250,000 (2018 – £250,000) and the total premium paid in respect of such insurance was £879 (2018 – £865).

There were no other related party transactions (2018 – none).

17 Liability of company members

In the event of the company being wound up during the period of membership or within the year following, the company members are required to contribute an amount not exceeding £10.