

REGISTRAR OF COMPANIES

**Parents for
the Early
Intervention
of Autism
in Children**

(PEACH)

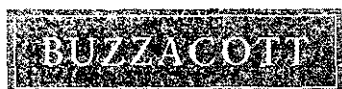
Annual Report and Accounts

30 April 2005



Company Limited by Guarantee
Registration Number
3300043 (England and Wales)

Charity Registration Number
1063982



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Legal and administrative information

Trustees	Alan Watkins – President Ian Chantry Federay Holmes Catrin Mogilner Helen Syms Lisbeth Thiesen
Company Secretary	Catrin Mogilner
Address	The Brackens London Road Ascot Berkshire SL5 8BE
Telephone	01344 882248
Facsimile	01344 882391
E-mail	infor@peach.org.uk
Website	www.peach.org.uk
Company registration number	3300043 (England and Wales)
Charity registration number	1063982
Auditors	Buzzacott 12 New Fetter Lane London EC4A 1AG
Bankers	National Westminster Bank plc Barnes Branch 149 Church Road Barnes London SW13 9HS
Solicitors	Stone Rowe Brewer 46-49 Church Street Twickenham Middlesex TW1 3NR

Trustees' report Year to 30 April 2005

The trustees present their statutory report together with the accounts of Parents for the Early Intervention of Autism in Children (Peach) for the year ended 30 April 2005.

The accounts have been prepared in accordance with the accounting policies set out on pages 14 and 15 of the attached accounts and comply with the charitable company's Memorandum and Articles of Association, applicable laws and the requirements of Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in October 2000.

Constitution and members' liability

Parents for Early Intervention of Autism in Children 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 (Company Registration Number 3300043 (England and Wales)) and under the Charities Act 1993 (Charity Registration Number 1063982).

Organisation

The charity has two distinct roles. The Peach office gives advice, information and support while Peach clinical staff deliver Applied Behavioural Analysis (ABA) services throughout the UK.

Overall responsibility for the charity lies with the trustees who meet at least once a month to decide upon policy and strategy. The trustees appoint a president and individual trustees lead on particular projects and policy areas. The organisation is headed by the Chief Executive Officer. There are ten clinical staff and a clinical director. Peach has one full-time administrator and the accounting function is supported by an external accountant. Volunteers provide significant additional support.

Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 1985. Trustees are appointed by being proposed and seconded by the Board of Trustees.

The following trustees were in office at 30 April 2005 and served throughout the year, except where indicated.

Trustee	Appointed/Retired
Sharon Bradbrook-Armit	Retired 22 January 2005
Ian Chantry	
Catrin Mogilner	Appointed 4 October 2004
Helen Syms	
Lisbeth Thiesen	
Alan Watkins	

Federay Holmes was appointed a trustee subsequent to the year end on 19 July 2005.

Trustees (continued)

Company secretary

Appointed/retired

Catrin Mogilner

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, has utilised the charity's services during the year but have done so on an arm's length basis with no preferential benefit.

Principal aims and activities

As a charity, Parents for the Early Intervention of Autism in Children's goals are 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 LEA funding for in-home instruction programmes, and special educational needs tribunals.
- ◆ **Providing information** to help families start an Applied Behavioural Analysis (ABA) programme.

Applied Behavioural Analysis emphasises:

- ◇ One to one instructions starting in the home in a distraction free environment.
 - ◇ Intensive instruction for between 35 to 40 hours per week.
 - ◇ 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.
 - ◇ Working towards successful inclusion into school.
- ◆ **Publishing regular newsletters**, which include information provided by members and information about current events and impending legislation.
 - ◆ **Offering training** to parents and professionals.
 - ◆ **Raising awareness** through proactive media campaigning, giving talks and encouraging liaison with other groups.
 - ◆ **Hosting conferences and seminars** on behavioural intervention and related issues.
 - ◆ **Raising funds** to support these goals.

Progress during the year and future developments

During the financial year 2004-5 Peach achieved significant success in its operational work and in its efforts to build partnerships with other organisations.

However, the financial position remained difficult and the charity was unable to accumulate a reasonable level of resources to protect it against unforeseen difficulties.

The strategic aims for the year remained broadly similar to those agreed in 2003-4.

- ◆ To consolidate the financial position by ensuring core costs can be met on an ongoing basis and a reserve is gradually built up.
- ◆ To increase fundraising activities especially those which raise unrestricted funds.
- ◆ To further develop and consolidate processes and structures to ensure the organisation runs efficiently.
- ◆ To engage with other partners and work collaboratively within the sector to raise awareness of ABA and pursue accreditation of all practitioners.
- ◆ To increase income generating activity for case managers.

The trustees therefore recognised that like the previous year, 2004-5 needed to be a year of consolidation with no expansion of activities unless full funding was available.

Our major achievements during the year included:-

- ◆ Employment advice for tutors and parents was enhanced. Sample documentation was drawn up with the help of Laytons Solicitors in Guildford.
- ◆ An appeal "Help Peach" campaign raised in excess of £14,000.
- ◆ On line "justgiving" services were set up.
- ◆ The use of volunteers within the organisation was developed further.
- ◆ A client satisfaction survey was undertaken which showed Peach clients were very satisfied with the services they received from Peach case managers.
- ◆ Peach attended a number of key events representing tribunal users.
- ◆ Towards the end of the year a clinical manager was appointed to further develop and support clinical services.
- ◆ Additional courses were developed for parents and tutors relating to practical and theoretical aspects of ABA.

Progress during the year and future developments (continued)

- ◆ A major conference looking at Relationship Development Intervention took place in January.
- ◆ Peach has been a key influence on a major project to develop an accreditation system. Peach has begun a pilot of a Record of Experience for tutors and undertaken to evaluate base line employment conditions/qualifications of tutors.

As well as these achievements, Peach continued to cope with its core activities. Following year on year increases, calls to the helpline seem to have levelled off at around 500 calls per month. The nature of the calls has changed slightly with an increase in calls on statements and school exclusions. The new parents days held in collaboration with Bloombergs continued to be well received by parents.

During the year Peach continued to use a variety of volunteers. Three young people received extended work placements in partnership with Scout Enterprises and Bracknell College. In addition, three adults also had long term placements following periods of unemployment. The majority of volunteers were successful at finding employment. The volunteers made a significant contribution to the work of Peach undertaking routine clerical work and complex project work. Peach could not have undertaken such a wide range of activities without their assistance.

Peach is very grateful to the following organisations for their help and support: Leap, RT Warren (investments), West London Academy, Millbrook Primary and Nursery School, The Mountain Trust, East Hill Primary School, Bowes Primary School, Womersely Primary School, BP, John Lewis, White Hart Inn, Godolphin and Latymer School, SPA, Portable Solutions for Industry, Huntswood, Camelot Foundation, NRG Sports and Social Club, Massa Group, TreeHouse, Bloomberg, Jongleurs, Reading Football Club, The Higgs Charity.

Despite these successes development was frustrated by pressure on our finances. The following factors affected our expected revenue during the course of the year.

- ◆ We had to arrange a period of overlap between new and existing staff to cover a maternity leave and two case managers left during the course of the year and had to be replaced. This requires overlaps and means Peach has to employ two case managers during the hand over period.
- ◆ A case manager based in Scotland resigned and was not replaced due to difficulties in recruitment and finding sufficient clients in this area to sustain the post. This led to an overall drop in income and expenditure.
- ◆ The lack of reserves meant the cash flow was tight during the summer and Christmas periods when income falls.
- ◆ It was difficult to maintain consistent case loads for new case managers and those in rural areas.

Progress during the year and future developments (continued)

Trustees and staff spent a lot of time during the course of the year trying to address the financial problems, especially the need for unrestricted funds. Small operational fluctuations have a disproportionate affect due to lack of reserves and, therefore, the need for unrestricted funds is still paramount. Efforts were hampered by limited manpower and the need to maintain operational activities which cover core funding.

As a result of our experiences in 2004/5 the following principles will guide our planning in 2005/6

- ◆ To continue to consolidate the financial position by ensuring core costs can be met on an ongoing basis as a reserve is gradually built up.
- ◆ To continue to raise unrestricted funds and increase other fundraising activities.
- ◆ To increase the range of paid activities undertaken by case managers so that their work patterns are more flexible and income generation less erratic.
- ◆ To engage with other partners within the sector to work collaboratively to raise awareness of ABA and pursue accreditation of all ABA providers.
- ◆ To eliminate waiting lists by employing an additional case manager if finances allow.
- ◆ To raise the profile of Peach and ABA.

Major Events after 30 April 2005

The following have been achieved so far:-

- ◆ "Food for Thought" conference was held in September.
- ◆ Joint project with TreeHouse to develop a system of accreditation.
- ◆ Substantial work developing a Record of Experience for tutors.
- ◆ Further "Help Peach" appeal.
- ◆ Completion of three tutor surveys looking at recruitment and retention, terms and conditions of employment and qualifications.
- ◆ Joint work with TreeHouse to develop a competency based framework.
- ◆ A rolling programme of small grant applications.
- ◆ A survey of all Peach members to ascertain their views of Peach and how they would like to see Peach develop.
- ◆ "Do It for Peach" sponsorship programme.

Progress during the year and future developments (continued)

Plans for the rest of the year include

- ◆ Development of Signalong courses.
- ◆ Marketing strategy to be produced by high level marketing volunteer.
- ◆ Peach is 10 years old in 2006 so birthday celebrations are planned and will be linked to raising our profile and fundraising.
- ◆ A Christmas raffle will take place.
- ◆ A second conference will take place in February.
- ◆ Peach clients will be asked to complete a satisfaction survey.
- ◆ A pilot conducted in special schools to support individual children will be expanded.
- ◆ Further work will take place on accreditation.
- ◆ Peach will host regular meetings of home programme providers to share information and best practice.

Despite the financial difficulties, Peach continues to be a major influence in the autism sector and to provide quality services to parents. Peach has also made significant progress working with Local Educational Authorities and reducing the barriers that exist between the ABA community and education and health. All Peach trustees play a significant role in running the charity. Peach 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.

Financial report for the year

The charity's statement of financial activities for the year ended 30 April 2005 shows a net decrease in funds of £16,852 (2004 - £22,747) after which the net funds stand at a deficit of £38,598 (2004 - £21,746).

Both incoming resources and resources expended decreased compared to last year, with total incoming resources at £430,735 (2004 - £437,451) and resources expended totalling £447,587 (2004 - £460,198).

The Shirley Foundation and Bloombergs were major contributors to our successful development during this period as they helped to fund clinical core costs. We are also very grateful to Peach members who have organised many activities for us during this period.

Financial position and reserves policy

Financial position

The balance sheet shows total net liabilities of £38,598 (2004 - £21,746).

Restricted funds at 30 April 2005 amounted to £nil (2004 - £4,187). Movements during the year are detailed in note 14 to the accounts.

Free reserves or general funds at 30 April 2005 were £38,598 (2004 - £25,933) in deficit.

Reserves policy and monitoring process

As income for the charity is dependent on factors outside of our control, eg grants, credibility of ABA, availability of trained staff, the Peach trustees have agreed that they need to hold around three months running costs to deal with all eventualities. This has been estimated at £100,000. In the past Peach has held little or no reserves as the organisation has grown quite rapidly since its inception. The trustees have estimated that it will take at least five years to reach a reserve equal to three months running costs. In order to meet this goal, the trustees have increased the number of case managers working in the field and highlighted fundraising of unrestricted income as a priority for the Board and the CEO. This will be the key strategic aim in all business plans until the target is reached. It is reviewed monthly as part of the monitoring of the accounts against the budget.

The trustees review the management accounts of the charity each month and update cashflow projections regularly with a view to 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. A number of fundraising events are planned. In addition to such initiatives, the charity has contingency plans for reducing overhead expenditure should this prove necessary.

Risk management

The trustees 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.

The charity's assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the accounts.

Trustees' responsibilities statement

Company law requires the trustees (who are the directors of the company for the purpose of the Companies Act) to prepare accounts which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its incoming resources and application of resources (including its income and expenditure) for the financial year. In preparing accounts giving a true and fair view, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ prepare the accounts in accordance with applicable accounting standards;
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 1985. 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.

Employees

Parents for the Early Intervention of Autism in Children strives to be an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Selection criteria and procedures are reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities. All employees are given equal opportunity and, where appropriate and possible, special training to enable them to progress both within and outside the organisation. Parents for the Early Intervention of Autism in Children is committed to a programme of action to make this policy effective, and brings it to the attention of all employees.

Signed on behalf of the trustees:


Trustee

Approved by the trustees on:

24/11/05

Report of the independent auditors to the members of Parents for the Early Intervention of Autism in Children

We have audited the accounts on pages 12 to 21 which have been prepared under the historical cost convention and the accounting policies set out on pages 14 and 15.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described on page 9 the trustees, who are also the directors of Parents for the Early Intervention of Autism in Children for the purposes of company law, are responsible for the preparation of the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the trustees' report is not consistent with the accounts, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the trustees' report and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts. Our responsibilities do not extend to any other information.

Fundamental uncertainty

In forming our opinion we have considered the adequacy of the disclosures made in note 1 of the accounts concerning the uncertainty regarding future funding for the charitable company. In view of the significance of this uncertainty we consider that it should be drawn to your attention, but our opinion is not qualified in this respect.

Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

Basis of opinion (continued)

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion the accounts give a true and fair view of the charitable company's state of affairs as at 30 April 2005 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Buzzacott

Buzzacott
Chartered Accountants and Registered Auditors
12 New Fetter Lane
London
EC4A 1AG

16 December 2005

Statement of financial activities Year to 30 April 2005

	Notes	Unrestricted funds £	Restricted funds £	Total 2005 £	Total 2004 £
Income and expenditure					
Incoming resources					
Donations, legacies and similar incoming resources					
General donations and grants	2	33,851	—	33,851	9,911
Incoming resources from activities in furtherance of the charity's objectives					
	3	388,852	—	388,852	415,287
Incoming resources from activities for generating funds					
Fundraising events		5,533	—	5,533	9,711
Bank interest		—	—	—	134
Other income		2,499	—	2,499	2,408
Total incoming resources		430,735	—	430,735	437,451
Resources expended					
Cost of generating funds					
Fundraising costs		1,494	—	1,494	3,754
Charitable expenditure					
Cost of activities in furtherance of the charity's objectives					
Provision of information, research and support to parents and professionals on home based behavioural intervention					
	4	340,041	4,187	344,228	359,919
Support costs	5	80,241	—	80,241	76,294
Management and administration of the charity	6	21,624	—	21,624	20,231
Total resources expended		443,400	4,187	447,587	460,198
Net expenditure/Net movement in funds	7	(12,665)	(4,187)	(16,852)	(22,747)
Fund balances brought forward at 1 May 2004		(25,933)	4,187	(21,746)	1,001
Fund balances carried forward at 30 April 2005		(38,598)	—	(38,598)	(21,746)

There is no difference between the net movement in funds stated above and the 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 and therefore no separate statement of total recognised gains and losses has been presented.

Balance sheet 30 April 2005

	Notes	2005 £	2005 £	2004 £	2004 £
Fixed assets					
Tangible assets	10		916		869
Current assets					
Debtors	11	41,914		58,230	
Cash at bank and in hand		4,008		8,951	
		<u>45,922</u>		<u>67,181</u>	
Creditors: amounts falling due within one year	12	<u>(85,436)</u>		<u>(64,899)</u>	
Net current (liabilities) assets			<u>(39,514)</u>		<u>2,282</u>
Total assets less current liabilities			<u>(38,598)</u>		<u>3,151</u>
Creditors: amounts falling due after one year	13		<u>—</u>		<u>(24,897)</u>
Total net liabilities			<u>(38,598)</u>		<u>(21,746)</u>
Represented by:					
Funds and reserves					
Restricted income funds	14		—		4,187
Unrestricted income funds					
General funds			<u>(38,598)</u>		<u>(25,933)</u>
			<u>(38,598)</u>		<u>(21,746)</u>

Approved by the trustees and signed
on their behalf by:

Trustee



Approved on:

24/11/05

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 1985. Applicable United Kingdom accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2000) have been followed in the preparation of these accounts. The accounts have been prepared on a going concern basis which assumes that future grant applications and fundraising initiatives will be successful in generating incoming resources to cover core costs and other unrestricted expenses.

Incoming resources

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Grants from government and other agencies have been included as income from activities in furtherance of the charity's objectives where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Resources expended and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

Resources expended comprise the following:

- a. The cost of generating funds include direct costs associated with generating donated income.
- b. The costs of activities in furtherance of the charity's objectives comprise expenditure on the charity's primary charitable purposes as described in the trustees' report. Such costs include providing information and guidance, raising awareness, the publishing of newsletters, hosting conferences and seminars and offering training.
- c. 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.
- d. Management and administration comprises the costs which are directly attributable to the management of the charity's assets, organisational procedures and the necessary legal procedures for compliance with statutory requirements.

The majority of costs are directly attributable to specific activities.

Principal accounting policies 30 April 2005

Cash flow

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised.

Office equipment and computers are depreciated at annual rates of between 33 $\frac{1}{3}$ % and 50% on cost.

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 a specific purpose, or donations subject to donor imposed conditions.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

1 Going concern

At 30 April 2005, the accounts show the charity to have total net liabilities and a deficit on unrestricted funds of £38,598.

The trustees are actively seeking additional grant funding to support the charity and ensure its long term viability and are confident that the charity will be successful in achieving additional funds.

In addition, the trustees continue to review the activities of the charity and the related expenditure with a view to reducing costs wherever possible.

The accounts have been prepared on the going concern basis, which assumes that the charity will continue to be operational for the foreseeable future.

The validity of this assumption depends upon the success of negotiations with potential grant funders and the ability to contain expenditure. The accounts do not include any adjustments what would result if negotiations are not successful or if expenditure cannot be contained.

Whilst the trustees are presently uncertain as to the outcome of both the matters mentioned above, they believe that it is appropriate for the accounts to be prepared on a going concern basis.

2 Donations, legacies and similar incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2005 £	Total funds 2004 £
Helping Peach appeal	11,951	—	11,951	—
General donations	21,900	—	21,900	9,911
	33,851	—	33,851	9,911

3 Incoming resources from activities in furtherance of the charity's objectives

	Unrestricted funds £	Restricted funds £	Total funds 2005 £	Total funds 2004 £
Grants receivable				
. Treehouse for Accreditation	17,036	—	17,036	—
. Other	1,964	—	1,964	2,048
	19,000	—	19,000	2,048
Workshops	338,327	—	338,327	380,018
Conferences and training	16,100	—	16,100	17,100
Information packs, card and book sales	—	—	—	126
Membership fees	15,425	—	15,425	15,995
	388,852	—	388,852	415,287

4 Provision of information, training and support to parents and professionals on home based behavioural intervention

	Unrestricted funds £	Restricted funds £	Total funds 2005 £	Total funds 2004 £
Staff costs	247,787	4,187	251,974	272,127
Recruitment and training	3,913	—	3,913	2,675
Conferences and seminars	6,804	—	6,804	8,717
Travel and staff expenses	49,861	—	49,861	46,280
Brochures and items for sale	5,133	—	5,133	4,791
Rent and service charges	22,200	—	22,200	22,200
Insurance	3,304	—	3,304	2,529
Provision for bad debts	1,039	—	1,039	600
	340,041	4,187	344,228	359,919

5 Support costs

	Unrestricted funds £	Restricted funds £	Total funds 2005 £	Total funds 2004 £
Staff costs	57,676	—	57,676	55,000
Printing, postage, stationery and telephone	14,468	—	14,468	14,474
Equipment and computer expenses	1,220	—	1,220	1,485
Depreciation	853	—	853	1,226
Exchange loss	665	—	665	3,314
Miscellaneous	5,359	—	5,359	795
	80,241	—	80,241	76,294

6 Management and administration of the charity

	Unrestricted funds £	Restricted funds £	Total funds 2005 £	Total funds 2004 £
Staff costs	6,294	—	6,294	6,070
Professional fees	15,330	—	15,330	14,161
	21,624	—	21,624	20,231

7 Net expenditure/net movement in funds

This is stated after charging:

	2005 £	2004 £
Staff costs (note 8)	315,944	333,197
Exchange loss	665	3,314
Auditors' remuneration		
· Statutory audit services	5,798	4,680
· Other services	2,482	2,291
Depreciation	853	1,276

8 Staff costs and trustees' remuneration

	2005 £	2004 £
Staff costs during the year were as follows:		
Wages and salaries	290,294	302,302
Social security costs	25,650	30,895
	315,944	333,197

Staff costs per function were as follows:

Provision of information, training and support to parents and professionals on home based behavioural intervention	251,974	272,127
Support costs	57,676	55,000
Management and administration	6,294	6,070
	315,944	333,197

No employee earned £50,000 per annum or more (including benefits) during the year (2004 – nil).

The average number of employees during the year, calculated on a full time equivalent basis and analysed by function, was:

	2005	2004
Provision of information, research and support to parents and professionals on home based behavioural intervention	8.5	9.5
Support costs	2.5	3.0
Management and administration of the charity	0.5	0.5
	11.5	13.0

No expenses were reimbursed to trustees during the year (2004 – £nil). No trustee received any remuneration in respect of their services as a trustee during the year (2004 – £nil).

8 Staff costs and trustees' remuneration (continued)

Several of the trustees have children who have autism or other developmental delays. A minority of these trustees, and their children, has utilised the charity's services during the year but have done so on an arm's length basis with no preferential benefit.

9 Taxation

Parents for the Early Intervention of Autism in Children 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.

10 Tangible fixed assets

	Total £
Office equipment and computers	
Cost	
At 1 May 2004	8,819
Additions	900
At 30 April 2005	<u>9,719</u>
Depreciation	
At 1 May 2004	7,950
Charge for the year	853
At 30 April 2005	<u>8,803</u>
Net book values	
At 30 April 2005	<u>916</u>
At 30 April 2004	<u>869</u>

11 Debtors

	2005 £	2004 £
Fees receivable	34,461	48,688
Other debtors	1,688	3,155
Prepayments	5,765	6,387
	<u>41,914</u>	<u>58,230</u>

12 Creditors: amounts falling due within one year

	2005 £	2004 £
Grant repayable (see below)	23,629	19,925
Other creditors	14,261	14,166
Taxation and social security	27,363	14,020
Accruals	20,183	16,788
	85,436	64,899

The grant repayable relates to monies received in prior years towards a specific project which was not progressed. During 2004 it was agreed that the grant could be repaid in several instalments, the final one being in October 2005.

13 Creditors: amounts falling due after one year

	2005 £	2004 £
Grants repayable (note 12)	—	15,450
Taxation and social security costs	—	9,447
	—	24,897

14 Restricted funds

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

	At 1 May 2004 £	Incoming resources £	Expenditure, gains and losses £	At 30 April 2005 £
Parent Information Day	4,019	—	(4,019)	—
Clinical Director	168	—	(168)	—
	4,187	—	(4,187)	—

◆ Parent Information Day

The fund represents monies received to meet the costs of the Parent Information Day.

◆ Clinical Director

The fund represents two grants received from the Shirley Foundation towards Clinical Service provision.

15 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total 2005 £
Fund balances at 30 April 2005 were represented by:			
Tangible fixed assets	916	—	916
Net current assets	(39,514)	—	(39,514)
	<u>(38,598)</u>	<u>—</u>	<u>(38,598)</u>

16 Trustees' indemnity insurance

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 (2004 - £250,000) and the total premium paid in respect of such insurance was £436 (2004 - £378).