

REGISTRAR OF COMPANIES

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

(PEACH)

**Annual Report and Financial
Statements**

30 April 2008

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COMPANIES HOUSE

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

Charity Registration Number
1063982

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Reference and administrative information

Trustees	Alan Watkins – Chair Catrin Mogilner – Vice Chair Helen Syms - Treasurer Ina Chantry Federay Holmes Jonathan Jenney (appointed 17 December 2007) Jacqui Penny (appointed 5 February 2008)
Chief Executive Officer	Mandy Williams
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 LLP 12 New Fetter Lane London EC4A 1AG
Bankers	National Westminster Bank plc Barnes Branch 149 Church Road Barnes London SW13 9HS

Reference and administrative information

Solicitors	Stone Rowe Brewer 46-49 Church Street Twickenham Middlesex TW1 3NR
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Trustees' report Year to 30 April 2008

The trustees present their statutory report together with the financial statements of Parents for the Early Intervention of Autism in Children (Peach) for the year ended 30 April 2008.

The financial statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 of the attached financial statements 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 March 2005.

Structure, governance and management

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 monthly (excluding August) 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 seven clinical staff and two clinical managers (job share). 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 2008 and served throughout the year, except where indicated.

Trustee	Appointed/Resigned
Alan Watkins - Chair	—
Catrin Mogilner - Vice Chair	—
Helen Syms - Treasurer	—
Ina Chantry	—
Federay Holmes	—
Jonathan Jenney	Appointed 17 December 2007
Jacqui Penny	Appointed 5 February 2008
Lisbeth Thiesen	Resigned 26 January 2008

Trustees' report Year to 30 April 2008

Structure, governance and management (continued)

Trustees (continued)

Company secretary

Appointed/resigned

Catrin Mogilner

—

No trustees 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.

Vacancies for trustees are advertised in Speech, the in-house magazine. Existing trustees regularly write about their experiences and their role in an attempt 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.

Trustees' responsibilities statement

The charity's trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees (who are the directors of the company for the purpose of the Companies Act) to prepare financial statements 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 financial statements 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 financial statements in accordance with applicable accounting standards;
- ◆ 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements 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.

Structure, governance and management (continued)

Trustees' responsibilities statement (continued)

The trustees are responsible for the maintenance and integrity of audited information published 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.

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all 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 auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

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.

Principal aims and activities

Peach'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. Peach also wants to broaden the reach of ABA (Applied Behavioural Analysis) and ensure high quality provision is accessible to all. As a charity, Peach'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 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 instruction 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;

Trustees' report Year to 30 April 2008

Structure, governance and management (continued)

Principal aims and activities (continued)

- ◊ Family participation and parental involvement in instruction;
 - ◊ A 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.
- ◆ **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.

Peach delivers its vision through its aims which can be summarised by the three Ps – offering parental support; promoting ABA, and policing quality standards.

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

Achievements and Performance

Progress during the year and future developments

The year 2007/08 was an exciting year for Peach and the trustees of Peach were very pleased by the significant progress that was made. A series of historical financial issues which had been inhibiting the development of the charity were finally resolved. The appointment of a professional fundraiser in November 2007 funded by a substantial donation from Stichting UIP Charities Fund was a critical change that will enable Peach to diversify its funding streams and access additional funds. The Southampton Childhood Autism Project assessment study which published in 2007 showed major educational gains for children on ABA programmes and represents an exceedingly powerful tool which can be used to make a compelling case for ABA.

The following were achieved during the year:

- ◆ A new comprehensive information pack was developed for parents.

Achievements and Performance (continued)

Progress during the year and future developments (continued)

- ◆ Seminars for parents who have received a diagnosis were introduced giving parents a chance to question service providers and other parents.
- ◆ A conference was held in partnership with Southampton University outlining the results of the Southampton Childhood Autism Project.
- ◆ A campaign to raise awareness of autism and ABA was initiated targeting schools and health professionals and included an entry in Binleys, a charity sector guide written for GPs.
- ◆ Additional support was offered to parents applying for statements of special educational needs, including reviewing submissions for those who were unable to afford legal representation.
- ◆ A link with a charitable trust that supports the educational needs of disadvantaged children was developed and is having a critical impact on Peach's ability to provide services to disadvantaged families and groups which are traditionally hard to reach.
- ◆ Further ad-hoc projects in schools were initiated.
- ◆ A trouble-shooting service was being offered to parents who cannot access ABA through geographical location or financial difficulties.
- ◆ Additional work was undertaken to improve recruitment and retention of tutors including additional developments to the tutor record of experience.
- ◆ The record of experience for tutors has been further refined and is now offered to all tutors working on Peach ABA programmes.
- ◆ The clinical managers were enrolled on courses to ensure that they have the appropriate post graduate qualifications which are emerging as the preferred qualification for ABA practitioners.
- ◆ Peach was successful in the Premier League's "Creating Chances" initiative and received a donation towards new I.T. equipment.
- ◆ Office I.T. systems were fully upgraded making processes faster and freeing up some time for all office staff.
- ◆ A comprehensive three year business plan was produced.
- ◆ A new balanced score card approach was adopted to ensure trustees can adequately monitor all aspects of Peach's work.
- ◆ Additional trustees with marketing and business skills were recruited.

Trustees' report Year to 30 April 2008

Achievements and Performance (continued)

Major events after 30 April 2008

- ◆ Work began to diversify income streams including setting up a mobile phone recycling scheme and involving members in fundraising activities.
- ◆ The in-house magazine, *Speech*, continued to improve with efforts made to include as many personal stories as possible.
- ◆ Peach hosted a conference in partnership with Bangor University offering continuing educational points for ABA professionals.
- ◆ Peach has received significant media coverage which has raised the profile of ABA and autism nationally. This is a result of the 'Bounce for Peach' fundraising event which attracted celebrity support from Crystal Palace Football Club, Lieke Martens, Cheryl Baker, Colchester United Football Club and David (Kid) Jensen.
- ◆ A significant fundraising event was organised at China White Night Club.

Further work in progress includes

- ◆ Plans to obtain funding for a dedicated helpline operator to improve the quality and range of support offered.
- ◆ A major survey of parents views on the diagnosis and statement process.
- ◆ It is hoped that a clinical development officer can be recruited to develop clinical services.

Peach trustees are confident that 2008/09 will be another successful year for Peach. The seeds for future development were sown in 2007/08 and will be further embedded in 2008/09. Peach staff are currently talking to some key funding organisations and it is hoped that 2008/09 will see long term plans to improve the quality of ABA services in the UK and the support for parents of children with autism being realised.

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

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.

Trustees' report Year to 30 April 2008

Financial position and reserves policy

Financial report for the year

The charity's statement of financial activities for the year ended 30 April 2008 shows a net increase in funds of £47,000 (2007 - decrease of £22,167) after which the net funds stand at a surplus of £1,831 (2007 - deficit of £45,169).

Incoming resources increased by £78,689 to £474,890 (2007 - £396,201), the result of significant voluntary income of £73,396 from Stichting UIP Charities Fund being received during the year.

Resources expended increased by £9,522 to £427,890 (2007 - £418,368).

Financial position

The balance sheet shows total net assets of £1,831 (2007 - net liabilities of £45,169). Free reserves or general funds at 30 April 2008 were £1,831 in surplus (2007 - deficit of £45,169).

Reserves policy and monitoring process

As income for the charity is dependent on factors outside of our control - for example grants, the recognition of ABA, and the availability of trained staff, the Peach trustees have agreed that they need to hold approximately three months running costs in reserve 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. 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 financial statements against the budget.

The trustees review the management financial statements 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 and 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.

The charity's assets

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

Employees

Peach 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.

Trustees' report Year to 30 April 2008

Employees (continued)

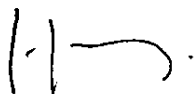
Selection criteria and procedures are reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits and abilities. All employees are given equal opportunities and where appropriate and possible, special training to enable them to progress both within and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

Auditors

Buzzacott LLP will be proposed for re-appointment as auditors in accordance with section 385 of the Companies Act 1985.

Approved by the trustees and signed on their behalf by:

Trustee



Date:

17.10.08

Independent auditors' report 30 April 2008

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

We have audited the financial statements on pages 13 to 21 which have been prepared under the historical cost convention and the accounting policies set out on pages 15 and 16.

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 pages 4 and 5 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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether, in our opinion the information given in the trustees' report is consistent with the financial statements. In addition, we report to you if, in our opinion, the charitable company 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 the implications for our report if we become aware of any apparent misstatements within it. 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 financial statements 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.

Independent auditors' report 30 April 2008

Basis of opinion

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

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 financial statements 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 financial statements.

Opinion

In our opinion the financial statements:

- ◆ give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the charitable company's state of affairs as at 30 April 2008 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- ◆ have been properly prepared in accordance with the Companies Act 1985; and
- ◆ the information given in the trustees' report is consistent with the financial statements.

Buzzacott LLP

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

17 October 2008

Statement of financial activities Year to 30 April 2008

	Notes	Total funds 2008 £	Total funds 2007 £
Income and expenditure			
Incoming resources			
Incoming resources from generated funds			
. Voluntary income	2	117,774	40,176
. Activities for generating funds		29,433	12,702
Incoming resources from charitable activities	3	321,932	341,497
Other incoming resources		5,751	1,826
Total incoming resources		474,890	396,201
Resources expended			
Cost of generating funds			
. Fundraising costs	4	18,931	2,246
Charitable activities			
. Provision of support, information and choice to parents of children with autism	5	402,479	408,884
Governance costs	7	6,480	7,238
Total resources expended		427,890	418,368
Net movement in funds	8	47,000	(22,167)
Fund balances brought forward at 1 May 2007		(45,169)	(23,002)
Fund balances carried forward at 30 April 2008		1,831	(45,169)

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 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	11		2,769		1,693
Current assets					
Debtors	12	43,511		36,573	
Cash at bank and in hand		<u>7,979</u>		<u>2,770</u>	
		51,490		39,343	
Creditors: amounts falling due within one year	13	<u>(52,428)</u>		<u>(86,205)</u>	
Net current liabilities			<u>(938)</u>		<u>(46,862)</u>
Total net assets (liabilities)			<u>1,831</u>		<u>(45,169)</u>
Represented by:					
Funds and reserves					
Unrestricted income funds					
General funds			<u>1,831</u>		<u>(45,169)</u>

Approved by the trustees and signed
on their behalf by:

Trustee



Approved on:

17.10.08

Principal accounting policies 30 April 2008

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 1985. Applicable United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice) and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) have been followed in the preparation of these financial statements.

The financial statements 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 incoming resources from charitable activities 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 includes direct costs associated with generating donated income.
- b. The costs of charitable activities comprise expenditure on the charity's primary charitable purposes as described in the trustees' report.

Such costs include direct expenditure incurred on providing information and guidance, raising awareness, the publishing of newsletters, hosting conferences and seminars and offering training.

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. These costs are in support of the charitable activities noted above.

- c. Governance costs comprise the costs incurred with the governance arrangements of the charity.

Principal accounting policies 30 April 2008

Cash flow

The financial statements 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 33¹/₃% 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.

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.

Notes to the financial statements 30 April 2008

1 Going concern

At 30 April 2008, the financial statements show the charity to have an improved financial position with total net assets of £1,831 (2007 – net liabilities £45,169) and a surplus for the year of £47,000 (2007 – deficit £22,167).

The trustees are actively seeking to build on the donation of £73,396 from Stichting UIP Charities Fund and develop relationships with new grant funders and embark on new fundraising initiatives to support the charity and ensure its long term viability and are confident that the charity will be successful in achieving additional funds.

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

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

As Peach is a charity which does not have significant reserves, the validity of this assumption depends upon the charity continuing to successfully obtain donations from individuals, trusts and companies, the success of various fundraising initiatives and the ability to contain expenditure. The financial statements do not include any adjustments that would result if fundraising was not successful or if expenditure cannot be contained.

The trustees believe that it is appropriate for the financial statements to be prepared on a going concern basis.

2 Voluntary income

	Total funds 2008 £	Total funds 2007 £
General donations	44,378	40,176
Stichting UIP Charities Fund	73,396	—
	117,774	40,176

3 Incoming resources from charitable activities

	Total funds 2008 £	Total funds 2007 £
Workshops	304,372	319,879
Conferences and training	5,525	7,476
Membership fees	12,035	14,142
	321,932	341,497

Notes to the financial statements 30 April 2008

4 Cost of generating funds

	2008 £
Staff costs	17,988
Other direct costs	943
	18,931

5 Provision of support, information and choice to parents of children with autism

	Total funds 2008 £	Total funds 2007 £
Staff costs	225,627	225,691
Recruitment and training	3,831	1,707
Conferences and seminars	608	931
Travel and staff expenses	43,584	50,784
Brochures and items for sale	4,577	4,612
Rent and service charges	23,097	19,057
Insurance	3,984	3,662
Provision for bad debts	600	600
Allocated support costs (note 6)	96,571	101,840
	402,479	408,884

6 Support costs

	Total funds 2008 £	Total funds 2007 £
Staff costs	73,849	74,087
Printing, postage, stationery and telephone	12,781	12,084
Equipment and computer expenses	2,493	2,054
Depreciation	1,380	889
Professional fees	4,161	9,624
Miscellaneous	1,907	3,102
	96,571	101,840

All support costs are allocated to the provision of support, information and choice to parents of children with autism (note 5).

Notes to the financial statements 30 April 2008

7 Governance costs

	Total funds 2008 £	Total funds 2007 £
Audit fees	6,480	7,238

8 Net movement in funds

This is stated after charging:

	2008 £	2007 £
Staff costs (note 9)	317,464	299,778
Auditors' remuneration		
· Statutory audit services	6,480	6,463
· Other services	2,115	2,699
Depreciation	1,380	889

9 Staff costs and trustees' remuneration

	2008 £	2007 £
Staff costs during the year were as follows:		
Wages and salaries	291,054	272,762
Social security costs	26,410	27,016
	317,464	299,778
Staff costs per function were as follows:		
Provision of support, information and choice to parents of children with autism	317,464	299,778

No employee earned £60,000 per annum or more (including benefits) during the year (2007 – nil).

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

	2008	2007
Provision of support, information and choice to parents of children with autism	14	16

Expenses of £28 were reimbursed to trustees during the year (2007 – £278). No trustee received any remuneration in respect of their services as a trustees during the year (2007 – £nil).

Notes to the financial statements 30 April 2008

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

10 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.

11 Tangible fixed assets

	Total £
Office equipment and computers	
Cost	
At 1 May 2007	12,168
Additions	2,456
At 30 April 2008	14,624
Depreciation	
At 1 May 2007	10,475
Charge for the year	1,380
At 30 April 2008	11,855
Net book values	
At 30 April 2008	2,769
At 30 April 2007	1,693

12 Debtors

	2008 £	2007 £
Fees receivable	35,404	30,093
Other debtors	1,240	1,278
Prepayments	6,867	5,202
	43,511	36,573

Notes to the financial statements 30 April 2008

13 Creditors: amounts falling due within one year

	2008 £	2007 £
Other creditors	13,477	12,867
Taxation and social security	16,972	48,632
Accruals	21,979	24,706
	<u>52,428</u>	<u>86,205</u>

14 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 (2007 - £250,000) and the total premium paid in respect of such insurance was £745 (2007 - £495).

Notes to the financial statements 30 April 2008

13 Creditors: amounts falling due within one year

	2008 £	2007 £
Other creditors	13,477	12,867
Taxation and social security	16,972	48,632
Accruals	21,979	24,706
	<u>52,428</u>	<u>86,205</u>

14 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 (2007 - £250,000) and the total premium paid in respect of such insurance was £745 (2007 - £495).