

Child Autism UK

**Annual Report and Financial
Statements**

30 April 2020

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

Charity Registration Number
1063982



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Reference and administrative information

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Company registration number	03300043 (England and Wales)
Charity registration number	1063982
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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 2020

The trustees present their statutory report together with the financial statements of Child Autism UK for the year ended 30 April 2020.

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 24 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. During the year the organisation is headed by the Chief Executive Officer (CEO). There was a deputy CEO and seven case managers, one senior case manager and a clinical manager (job share). Child Autism UK also has a part time office manager, a helpline & 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' report Year to 30 April 2020

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	
Alexandra Beckwith	Appointed 18 November 2019
Jess Boston	
Ina Chantry	
Neil Jenkin	
Jonathan Jenney	Resigned 16 March 2020
Catrin Mogilner	
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 former CEO retired in May 2020, a succession plan has been in place for the last 2 years, with the Deputy CEO, Suzy Yardley taking on increasingly significant role in the day to day running of the charity at the start of the year, leading to the handover of the CEO role in October 2019. At this point the retiring CEO, Mandy Williams, became the Executive CEO, to work on projects and provide a seamless handover.

Key management personnel (continued)

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

Statement of trustees' responsibilities (continued)

- ◆ 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 the suffering of children and young people with autism or with learning difficulties and to support their families in particular but not exclusively by:

- ◆ Providing information about autism and support to families and carers;
- ◆ Increasing awareness of the use of Applied Behavioural Analysis (ABA) for children with autism;
- ◆ 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 more than 1 in every 100 children has some form of autistic spectrum disorder. These children and their families are our direct beneficiaries. Child Autism UK works independently and with other organisations to increase the supply of practitioners and services to ensure parents can access the services they want. Child Autism UK also plays a key role in delivering and promoting high quality provision and works with other organisations to ensure that parents can access safe and reliable services. Child Autism UK also promotes positive and collaborative working with schools and other professionals to create an effective 'team around the child' approach, using an evidence-based system of learning.

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.

Principal aims and activities (continued)

- ◆ **Providing information and guidance** on a wide range of issues including obtaining a diagnosis, dealing with harmful behaviours, options and costings for setting up and running an ABA programme, working positively with schools, obtaining local authority funding through an educational health and care plan, and advising on the process of special educational needs tribunals.
- ◆ **Providing quality** evidence-based learning programmes, ABA to families from diverse backgrounds and working with other providers, commissioners and charitable trusts to ensure such programmes are accessible to all.

Child Autism services based on ABA emphasise:

- ◇ Early Intervention, starting as early as possible following signs of autism;
 - ◇ Individualised teaching, through a programme designed to meet a child's specific needs;
 - ◇ Positive and motivating learning based on the child's individual interests;
 - ◇ Behavioural approach – having clear steps towards each goal using positive reinforcement and functional assessment;
 - ◇ Data based decision making to ensure maximum progress;
 - ◇ Family participation and parental involvement in their child's learning, empowering parents to have confidence in supporting their child;
 - ◇ Working towards successful inclusion into school for each child, and working with schools to ensure staff are empowered to support each child;
 - ◇ Helping each child reach their full potential with maximum independence and quality of life.
- ◆ **Publishing regular newsletters and using social media** to ensure new developments and information about current events and impending legislation is readily available to families, as well as sharing strategies to help children thrive.
 - ◆ **Offering training** to parents, ABA professionals and health and educational professionals (at no cost or low cost), in a number of locations in the UK.
 - ◆ **Raising awareness** through proactive media campaigning; giving talks and encouraging liaison with other groups and working with other ABA professionals and umbrella organisations, 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 Child Autism UK services and wider issues relating to autism.

Principal aims and activities (continued)

- ◆ **Developing** new ways to reach and support even more families
- ◆ **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. Child Autism UK also works to ensure ABA-based services are high quality, through collaboration with others in the sector to set standards.

2019/20 objectives and strategy

2019/20 was a significant time of change for Child Autism UK as it involved the handover of the retiring CEO to the new CEO, who took the post in October 2019. Between May and October 2019 this handover was the priority, in order to ensure families continue to have seamless service, and to mitigate any other risks. The process had been well planned over the previous 2 years, and this handover was successful. During this time the focus was also on ensuring we were able to offer as many services at low cost as feasible as well as ensuring clinical services were efficient as possible and that fundraising underpinned all strategic aims.

However, from February 2020 as the impact of the Coronavirus became clearer, all focus shifted to managing the risk to the organisation and in turn to our primary beneficiaries, children with autism. As schools closed and external services stopped, our primary endeavour was to ensure we supported the maximum number of children and families, through the Helpline and kept clinical services running, while ensuring the organisation remained stable and everyone was kept safe. Service Income was severely hit in March and April, resulting in a projected loss of £26,000. Fundraising events were also cancelled overnight due to safety issues. Costs were reduced accordingly with staff furloughed and remaining staff taking multiple roles.

When deciding on the charity's original objectives and its plans for the year, the trustees of Child Autism UK considered the Charity Commission's guidance on public benefit, and continued to look for new ways to help children with autism. This became even more vital during the last two months of the financial year, as all focus turned to being there to support families when other services and schools closed.

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. The first part of the year demonstrated good progress in delivering this plan, alongside ensuring a smooth CEO Handover in October 2019. An Emergency Covid Risk Management Plan was brought in from February 2020, which covered both financial stability and health and safety for families and staff. However the priority of ensuring children and their families remained supported, was key to all decisions. The charity relies on grants, fundraising events and the income from fees and charges to cover its operating costs.

2019/20 objectives and strategy (continued)

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
- ◆ 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.
- ◆ Recruiting and utilising volunteers to support office functions.
- ◆ Recruiting additional trustees with key skills.
- ◆ Managing the high level of maternity leave 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

2019/20 was a year of ensuring smooth handover for the CEO, followed by mitigating the financial impact and impact to children with autism, of the Covid pandemic. Trustees and management were focused on these priorities, ensuring the charity remained stable, and was in as strong a position as possible to continue to thrive and be there for families during the next months of the pandemic and beyond. The following was achieved against our objectives:

- ◆ Child Autism UK has continued playing a key role in working towards regulation of the sector, through its involvement on the board of the UK Society for Behaviour Analysts (UK-SBA). The Child Autism UK CEO continued in her elected role as the Secretary, and the retiring Child Autism UK CEO continued supporting the UK-SBA on governance issues and liaising with the Professional Standards Agency (PSA - health and social care regulator) regarding 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. It also enables dissemination of effective practices more widely.
- ◆ The CEO sat on the advisory board for the research looking at the health economics of Early Intensive Behavioural Intervention for Autism, commissioned by the National Institute for Health Research (NIHR), through York University. The findings will be published later in the year, and will have a significant impact on the field, and in particular will add to the growing body of research linking this behavioural approach to positive outcomes for children, which will in turn allow lobbying of government to ensure this is available to all regardless of income and background.
- ◆ During 2019/2020 Child Autism UK provided ABA programmes to 189 families, we made 317 visits to schools (or other placements such as nurseries) we ran 19 courses for parents and autism tutors and trained 101 school staff. We held 29 Zoom consultancy sessions for families and schools, during the first month of lockdown when schools closed.
- ◆ When the potential impact of Covid became clear, trustees and managers were quick to develop Emergency Planning to ensure financial stability, continuation of services and support for families, as well as the safety of families and staff, through comprehensive risk assessments with weekly updates. The organisation was able to be nimble in moving to home working, and online support services, within a very short time.
- ◆ Our helpline user survey showed 83% of callers rated us 10 out of 10, and 100% rated us 8 or above in terms of the usefulness of the information we provide. The following comments from parents illustrate the real impact we have on the lives of those who call our helpline:

'The best advice I have been given since my son's diagnosis. Amazing!'

'Very, very helpful and answered all my questions'

Key achievements against objectives (continued)

'Emailed me back straight away with a tonne of helpful information and someone rang me the next day for an HOUR, which was amazing! I felt hope for the first time in two years!'

'The lady was so helpful and understanding. I was trying not to cry and she completely helped the situation with her caring nature'

- ◆ 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. Some entries on our Facebook pages were read by more than 22,000 people.
- ◆ The succession plan for the CEO role was successfully completed in October 2019, at which point the Deputy CEO took on the full CEO role, and the retiring CEO took on the role of Executive CEO until the end of April 2020, working on projects including fundraising, and the PSA application.
- ◆ Two new trustees were appointed with extensive financial and business skills, to help update business plans and financial infrastructure.
- ◆ The clinical services successfully covered their own costs over the year, through increased families requiring services, strong management and the effective utilisation of freelance practitioners to cover maternity leaves.
- ◆ Restructuring of office support staff following retirements allowed the reduction of costs, working towards building reserves according to long-term goals.
- ◆ The organisation has developed a clearer route of entry to services for low income families, offering short blocks of provision focusing on priority need, low cost, or no cost, parent advice days and communication clinics.
- ◆ We received a grant last year 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 year we have continued to give out these bursaries to families in real need. This is a significant development that continues to really help our target clients access 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.

Post year end activity and future developments

The focus of the current year has had to reflect the significant impact of the Covid pandemic, which continues to be a national crisis. The trustees, managers and staff have continued to prioritise financial stability for the organisation, continuation of services and support for families, as well as the safety of families and staff. Services will be moved between in person visits and online as needed, and office staff will continue to work from home for the time being. Through adapted services, the fundraising efforts of staff, members and long term supporters, we fully expect to successfully meet the challenges of the coming year, and have already found positives in some of the new ways of working that have been necessary. However children with autism are facing even more challenges than most during this pandemic, through closed schools, exclusions, and closed services, therefore our ultimate priority is to ensure we are able to effectively support families through this difficult time.

- ◆ We will look at our online services as a potential for offering services more widely
- ◆ We will review our website functionality and content to potentially update in 2021
- ◆ We will continue with our restructuring of support logistics to continue to provide superior advice in the most cost effective way possible
- ◆ We will continue to work with Warwick University in order to be able to publish outcome data in the next 2 years.
- ◆ We will continue to participate with the UKSBA to provide increased regulation for the sector outside of Child Autism UK

Financial report for the year

The charity's statement of financial activities for the year ended 30 April 2020 shows a net increase in funds of £15,808 (2019 - decrease of £11,188) after which the net funds stand at £64,353 (2019 - £48,545).

Income decreased by £25,103 to £476,358 (2019 - £501,461). Expenditure decreased by £52,099 to £460,550 (2019 - £512,469).

Financial position and reserves policy

Financial position

The balance sheet shows total net assets of £64,353 (2019 - net assets of £48,545).

General funds at 30 April 2020 were £57,772 (2019 - £41,119).

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, together with additional changes in 2020/21 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. This financial year we moved closer to this target.

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 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. In March 2020 a Covid risk management plan was put in place, and this has ensured strong stability during a challenging period

The key risks identified are:

- ◆ The pivotal position of the CEO. A process of succession planning was put in place, and has successfully been implemented. The new CEO will ensure all key functions can be deputised if needed, 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 Covid-19 Pandemic and the impact on schools, and on funding channels (local authorities and families). The clinical team have put together a range of flexible models to allow families and schools to access the level of services they can financially support. Online services mean that they can continue even if schools close and lockdowns are in place.

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 2019/20, 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 following trusts, foundations and companies for their support of our work in 2019/20:

John Ackroyd Charitable Trust
The Ammco Trust
The Anson Charitable Trust
The Archer Trust
The Aylesford Family Charitable Trust
Bartlett Taylor Charitable Trust
Louis Baylis (Maidenhead Advertiser) Charitable Trust
Wallace Bell Charitable Trust
The Sir Victor Blank Charitable Settlement
The Steven Block Image of Disability Charitable Trust
Borrows Charitable Trust
The Brook Trust
The Clara E Burgess Charity
Chesterhill Charitable Trust
William Chown Charitable Trust
The Englefield Charitable Trust
Harry Walter Faulkner Charitable Trust
Doris Field Charitable Trust
Fisher Charitable Foundation
The Fitton Trust
Colin and Anna Frizzell Charitable Trust
The Gordon Trust
The Michael Guest Charitable Foundation
May Hearnshaw Charitable Trust


Trustees' report Year to 30 April 2020

Acknowledgements (continued)

Ernest Hecht Charitable Foundation
Hopkins/Sayer Charity
Lillie Johnson Charitable Trust
The Alan Robert Laken Charitable Trust
The Lewis Family Charity Settlement
The Lynn Foundation
The Newfield Charitable Trust
The Owen Family Trust
Gerald Palmer Eling Trust Company
The Pennycress Trust
Cecil Pilkington Charitable Trust
The Raine Family Charitable Trust
The Rest-Harrow Trust
The Shanly Foundation
The Bassil Shippam and Alsford Trust
Souter Charitable Trust
The Stevenson Family's Charitable Trust
W O Street Charitable Foundation
Tay Charitable Trust
The Sir Jules Thorn Charitable Trust
The Roger and Douglas Turner Charitable Trust
The Vandervell Foundation

Signed on behalf of the trustees:

WILL ROSEFF
Trustee


Will Roseff

Approved by the trustees on: *15th Feb 2021* 15 February 2021

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 2020 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 2020 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

25 February 2021

Statement of financial activities (including an income and expenditure account)
Year to 30 April 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:							
Grants and donations	2	123,689	57,556	181,245	138,230	78,880	217,110
Raising funds	3	36,610	—	36,610	32,708	—	32,708
Charitable activities	4	271,509	—	271,509	251,643	—	251,643
Total income		431,808	57,556	489,364	422,581	78,880	501,461
Expenditure on:							
Raising funds							
· Fundraising costs	5	14,407	—	14,407	14,113	—	14,113
Charitable activities							
· Provision of support, Information and choice to parents of children with autism	6	400,748	58,401	459,149	414,185	84,351	498,536
Total expenditure		415,155	58,401	473,556	428,298	84,351	512,649
Net income (expenditure) and net movement in funds for the year							
	8	16,653	(845)	15,808	(5,717)	(5,471)	(11,188)
Reconciliation of funds:							
Fund balances brought forward		41,119	7,426	48,545	46,836	12,897	59,733
Fund balances carried forward		57,772	6,581	64,353	41,119	7,426	48,545

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 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	11		3,813		4,195
Current assets					
Debtors	12	24,539		21,283	
Cash at bank and in hand		<u>63,547</u>		<u>57,774</u>	
		88,086		79,057	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(27,546)</u>		<u>(34,707)</u>	
Net current assets			60,540		44,350
Total net assets			<u>64,353</u>		<u>48,545</u>
The funds of the charity					
Unrestricted income funds					
General funds			57,772		41,119
Restricted income funds	14		<u>6,581</u>		<u>7,426</u>
Total charity funds			<u>64,353</u>		<u>48,545</u>

Approved by the trustees and signed
on their behalf by:



Will Roseff
Trustee

Date of approval: 24 Feb 2021 24 February 2021

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

Statement of cash flows Year to 30 April 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	7,247	(5,021)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,474)	(3,947)
Net cash used in investing activities		(1,474)	(3,947)
Change in cash and cash equivalents in the year		5,773	(8,968)
Cash and cash equivalents at 1 May 2019	B	57,774	66,742
Cash and cash equivalents at 30 April 2020	B	63,547	57,774

Notes to the statement of cash flows for the year to 30 April 2020.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2020 £	2019 £
Net movement in funds (as per the statement of financial activities)	15,808	(11,188)
Adjustments for:		
Depreciation charge	1,856	1,486
(Increase) decrease in debtors	(3,256)	973
(Decrease) increase in creditors	(7,161)	3,708
Net cash provided by (used in) operating activities	7,247	(5,021)

B Analysis of cash and cash equivalents

	2020 £	2019 £
Total cash and cash equivalents: Cash at bank and in hand	63,547	57,774

Principal accounting policies 30 April 2020

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 2020 with comparative information provided in respect to the year to 30 April 2019.

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;
- ◆ determining any necessary provision for bad and doubtful debts; and
- ◆ estimating the impact of the Covid-19 pandemic on future income and expenditure flows and the charity's financial position.

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 while the Covid pandemic has created many uncertainties for all organisations, the trustees have put in place a robust Emergency Business Plan, which together with the government support packages accessed, the reduction in staff costs, and the move to online services all result in a positive Budget for the next twelve months. Therefore trustees are confident in the ability of the charity to continue as a going concern.

Assessment of going concern (continued)

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 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 33⅓% 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 2020, the financial statements show the charity to have total net assets of £64,353 (2019 - £48,545). The result for the year to 30 April 2020 is a surplus of £15,808 (2019 - deficit of £11,188). The charity's reserves are below the target level set in the reserves policy, however as explained in the trustees' report, the trustees expect that the restructure in 2019/20, together with additional changes in 2020/21 will help the charity to reach this target within the next few years.

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 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Grants and donations	110,683	57,556	168,239	138,230	78,880	217,110
Coronavirus Job Retention Scheme grant	13,006	—	13,006	—	—	—
	123,689	57,556	181,245	138,230	78,880	217,110

3 Income from raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Fundraising activities	36,610	—	36,610	32,708	—	32,708

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Workshops – funded by Local Authorities	79,797	—	79,797	71,506	—	71,506
Workshops – self funded	175,116	—	175,116	161,020	—	161,020
Conferences and training	12,261	—	12,261	13,726	—	13,726
Membership fees	4,335	—	4,335	5,391	—	5,391
	271,509	—	271,509	251,643	—	251,643

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	13,876	—	13,876	14,090	—	14,090
Direct costs of fundraising	531	—	531	23	—	23
	14,407	—	14,407	14,113	—	14,113

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

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	218,937	4,854	223,791	207,306	37,242	244,548
Recruitment and training	1,787	—	1,787	3,352	—	3,352
Conferences and seminars	1,875	—	1,875	1,897	—	1,897
Travel and staff expenses	26,914	—	26,914	29,519	57	29,576
Brochures and items for sale	5,423	—	5,423	3,443	—	3,443
Rent and service charges	21,074	4,493	25,567	20,930	4,654	25,584
Insurance	4,947	—	4,947	5,019	—	5,019
Provision for bad debts	250	—	250	(771)	—	(771)
Support costs (note 7)	119,541	49,054	168,595	143,490	42,398	185,888
	400,748	58,401	459,149	414,185	84,351	498,536

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	90,348	37,193	127,541	112,461	12,566	125,027
Printing, postage, stationary and telephone	7,343	4,204	11,547	7,528	4,298	11,826
Equipment and computer expenses	5,244	2,254	7,498	5,296	3,323	8,619
Depreciation (note 11)	1,792	64	1,856	1,421	65	1,486
Professional fees	3,518	5,339	8,857	7,138	22,146	29,284
Financial charges and interest payable	1,678	—	1,678	1,664	—	1,664
Miscellaneous	5,265	—	5,265	749	—	749
Governance costs	4,353	—	4,353	7,233	—	7,233
	119,541	49,054	168,595	143,490	42,398	185,888

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

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

This is stated after charging:

	2020 £	2019 £
Staff costs (note 9)	365,208	383,665
Operating lease rentals	18,396	18,396
Auditor's remuneration		
· Statutory audit services – current year	8,460	7,233
· Statutory audit services – overaccrual in previous years	(1,077)	
· Other services – payroll administration and taxation	3,096	4,800
Depreciation (note 11)	1,856	1,486

9 Staff costs and remuneration of key management personnel

	2020 £	2019 £
Staff costs during the year were as follows:		
Wages and salaries	335,208	351,208
Social security costs	24,399	28,082
Other pension costs	5,601	4,375
	365,208	383,665
Staff costs per function were as follows:		
Raising funds	13,876	14,090
Provision of support, information and choice to parents of children with autism	351,332	369,575
	365,208	383,665

No employee earned £60,000 per annum or more (including benefits) during the year (2019 - nil).

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

	2020	2019
Provision of support, information and choice to parents of children with autism	14	15

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 125,536 (2019 - £123,431).

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.

Notes to the financial statements 30 April 2020

11 Tangible fixed assets

Office equipment and computers	Total £
Cost	
At 1 May 2019	27,487
Additions	1,474
At 30 April 2020	28,961
Depreciation	
At 1 May 2019	23,292
Charge for the year	1,856
At 30 April 2020	25,148
Net book values	
At 30 April 2020	3,813
At 30 April 2019	4,195

12 Debtors

	2020 £	2019 £
Fees receivable	7,414	12,278
Deposits and prepayments	17,125	9,005
	24,539	21,283

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Expense creditors	9,951	11,583
Taxation and social security	4,559	5,597
Workshop and course fees in advance	150	450
Accruals	12,886	17,077
	27,546	34,707

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 2019 £	Income £	Expenditure £	At 30 April 2020 £
Merchant Taylor	1,726	—	—	1,726
Bursaries	5,700	—	(845)	4,855
General Helpline Appeal (various trusts)	—	57,556	(57,556)	—
	7,426	57,556	(58,401)	6,581

	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

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 2020 £	General funds £	Restricted funds £	Total 2019 £
Tangible fixed assets	3,813	—	3,813	4,195	—	4,195
Current assets	81,505	6,581	88,086	71,631	7,426	79,057
Creditors: amount falling due within one year	(27,546)	—	(27,546)	(34,707)	—	(34,707)
	57,772	6,581	64,353	41,119	7,426	48,545

16 Operating lease commitments

At 30 April 2020 the total of the charity's future minimum lease payments under non-cancellable operating leases was as follows:

	2020 £	2019 £
Amounts due within one year	10,731	18,396
Amounts due between two and five years inclusive	—	10,731
	10,731	29,127

16 Transactions with trustees

No expenses were reimbursed to trustees during the year (2019 - £nil). No trustee received any remuneration in respect of their services as a trustee during the year (2019 - £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 £3,154 (2019 - £3,327).

During the year the charity received donations from trustees totalling £70,500 (2019 - £119,500).

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 (2019 - £250,000) and the total premium paid in respect of such insurance was £880 (2019 - £879).

There were no other related party transactions (2019 - 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.

18 Post balance sheet event

Subsequent to the year end the charity secured borrowing of £15,000 from the National Westminster Bank plc under the Bounce Back Loan Scheme.