

# REGISTRAR OF COMPANIES

## Child Autism UK

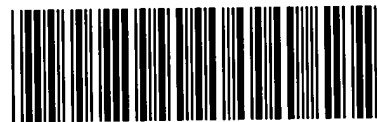
### Annual Report and Financial Statements

30 April 2018

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

Charity Registration Number  
1063982

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## Reference and administrative information

<b>Trustees</b>	Ina Chantry – President Rhian Arrenberg Jess Boston Neil Jenkin Jonathan Jenney Catrin Mogilner Will Roseff
<b>Company Secretary</b>	Jonathan Jenney
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Website	<a href="http://www.childautism.org.uk">www.childautism.org.uk</a>
<b>Company registration number</b>	03300043 (England and Wales)
<b>Charity registration number</b>	1063982
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	National Westminster Bank plc Putney Branch 153 Putney High Street London SW15 1RX
<b>Solicitors</b>	Field Seymour Parkes LLP 1 London Street Reading RG1 4QW

## **Trustees' report Year to 30 April 2018**

The trustees present their statutory report together with the financial statements of Child Autism UK for the year ended 30 April 2018.

The financial statements have been prepared in accordance with the accounting policies set out on pages 18 to 21 of the attached financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

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

### **Constitution and members' liability**

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

### **Organisation**

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

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

### **Trustees**

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

**Trustees** (continued)

The trustees in office at 30 April 2018 and who served throughout the year, except as noted, were as follows:

**Trustee**

Rhian Arrenberg	
Ina Chantry	
Neil Jenkin	Appointed on 19 June 2017
Jonathan Jenney	
Catrin Mogilner	
Lorna Pape	Resigned 16 April 2018
Natalie Robinson	Resigned 16 August 2018
Will Roseff	

Jess Boston was appointed as a trustee subsequent to the year end on 19 November 2018.

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.

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 and the two clinical managers (one of whom also acts as deputy CEO) and a senior case manager.

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

### **Statement of trustees' responsibilities**

The trustees (who are also directors of Child Autism UK for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- ◆ Select suitable accounting policies and then apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)'
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

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

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

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

### **Principal aims and activities**

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

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

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

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

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

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

Applied Behavioural Analysis emphasises:

- ◇ Individualised instruction, through a programme designed to meet a child's specific needs;
  - ◇ Family participation and parental involvement in instruction;
  - ◇ Behavioural approach – imposing structure and rewarding appropriate behaviour;
  - ◇ Working positively to encourage progress;
  - ◇ Early Intervention, starting as early as possible following diagnosis; and
  - ◇ Working towards successful inclusion into school.
- ◆ **Publishing regular newsletters and using social media** to ensure information about current events and impending legislation is readily available to families.

**Principal aims and activities** (continued)

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

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

**2017/18 objectives and strategy**

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

During the year 2017/18, Child Autism UK continued working on its ambitious and innovative development plan to provide more services and help more families, especially those from hard to reach groups. It was, however, again hampered by planned personnel absences and the business plan did have to reflect a reduced capacity due to maternity leave.

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

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

- ◆ Undertaking further work developing an alternative supervisory model for case managers to widen the opportunities for clinical managers to develop services, research and clinical teams.
- ◆ Maintaining training and support to a variety of front line professionals.
- ◆ Creating a wider group of advocates that lead to client referrals and sustained fundraising using social media.



**2017/18 objectives and strategy** (continued)

- ◆ 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:***

- ◆ Long term plans to reduce operational bias for senior management to enable growth in strategic work, especially external communications to increase Child Autism UK's influence. The achievement of these plans was again held back because senior staff were needed to cover maternity leave.
- ◆ Recruiting and utilising volunteers to support office functions.
- ◆ Recruiting additional trustees with key skills.
- ◆ Managing high levels of maternity leave and staff turnover to maintain optimum services and deliver clinical objectives.

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

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

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

**Key achievements against objectives**

2017/18 was a difficult year due to the ongoing impact of the office move which took place in January 2017 and exceptionally high number of maternity absences in the clinical team. This meant the trustees and management team had to focus on core activities as capacity was reduced. The following was achieved against our objectives:

- ◆ Child Autism UK has continued playing a key role on the board of the UK Society for Behaviour Analysts. The Child Autism UK clinical manager is the secretary and the Child Autism UK CEO was elected by service users as their representative. The Child Autism UK team have been very much the driving force behind the aim to establish a voluntary register of individual ABA practitioners in the UK.

**Key achievements against objectives** (continued)

- ◆ During 2017/18 Child Autism UK provided ABA programmes to 180 families, we made 359 visits to schools, we ran 24 courses for parents and autism tutors and trained 56 school staff. Some entries on our Facebook pages were read by more than 10,000 people.
- ◆ Our helpline user survey showed 61.7% of callers rated us 10 out of 10, and 94.2% rated us 8 or above for the usefulness of the information we provide. This shows the real difference we make to the lives of those who telephone us.
- ◆ The number of people following our Facebook page increased from 3,030 to 4,020 and this is an area we wish to develop as a means to share vital and useful information with parents.
- ◆ Additional communication clinics for low income families were set up in London, Liverpool and Birmingham with generous funding from the Reso Charitable Trust, further expanding the work started in the previous year.
- ◆ A successful dinner and auction event was held in November.
- ◆ A new full time case manager and an additional part time case manager were recruited for the London area.
- ◆ Two new trustees were recruited with business and legal skills which further enhanced the diverse skills mix of the Board.
- ◆ The succession plan for the CEO role was continued, with the deputy CEO taking over the fundraising function and playing an increasing role in strategic development.
- ◆ New parent days were held in London and Cheshire and offered at no cost to parents.

**Post year end activity and future developments**

- ◆ The organisation has trialled using freelance staff to cover ongoing maternity leave.
- ◆ We have received a grant which will enable us to offer 12 bursaries to parents on low income wishing to get reports and legal advice prior to attending a special educational needs tribunal.
- ◆ Our new premises offer alternatives for additional clinics and training sessions, which are being explored, with a view to offering more services to low income families when our clinical services return to normal.
- ◆ The organisation has developed a clearer route of entry to services for low income families, offering low cost or no cost, parent advice days and communication clinics.
- ◆ Some work has been done revamping the website to make it easier for parents to find the information needed.
- ◆ A new trustee has been appointed with extensive social media skills, to help improve Child Autism UK's social media presence and to help rewrite parent information packs.
- ◆ We are continuing to develop the role of the deputy CEO who is increasingly taking a strategic and policy role.
- ◆ We also plan a full revamp of personnel processes and procedures during late 2018 and early 2019.

**Post year end activity and future developments** (continued)

- ◆ We are recruiting an additional trustee with business/events background.

**Financial report for the year**

The charity's statement of financial activities for the year ended 30 April 2018 shows a net decrease in funds of £42,606 (2017 – increase of £3,358) after which the net funds stand at £59,733 (2017 – £102,339).

Income decreased by £64,091 to £515,929 (2017 - £580,020). Expenditure decreased by £18,127 to £558,535 (2017 - £576,662).

**Financial position and reserves policy**

***Financial position***

The balance sheet shows total net assets of £59,733 (2017 – net assets of £102,339).

General funds at 30 April 2018 were £46,836 (2017 - £97,096).

***Reserves policy and monitoring process***

As income for the charity is dependent on factors outside of our control, e.g. grants, recognition of ABA and 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 previous years Child Autism UK made steady progress towards this target. Despite having to draw on the reserve this year due to reduced operational capacity because of clinical staff absences the trustees still hope to reach the target by 2021. This remains the key strategic aim in all business plans until the target is reached. It is reviewed monthly as part of the monitoring of the management accounts against budget.

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

**Risk management**

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

**Risk management** (continued)

The key risks identified are:

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

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

**Fundraising**

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. As noted above, 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 2018, the charity received no complaints about its fundraising activities.

**Acknowledgements**

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

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

We have been grateful to receive support from a variety of funders and we are grateful to the various trusts, foundations and companies for their support of our work in 2017/18.

Signed on behalf of the trustees:



Ina Chantry  
Trustee

Approved by the trustees on: **21 JANUARY 2019**

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 2018 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 2018 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](http://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 January 2019



# Statement of financial activities Year to 30 April 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Grants and donations	2	167,183	25,500	192,683	205,327
Raising funds	3	22,304	—	22,304	28,363
Charitable activities	4	300,942	—	300,942	346,330
<b>Total income</b>		<b>490,429</b>	<b>25,500</b>	<b>515,929</b>	<b>580,020</b>
<b>Expenditure on:</b>					
Raising funds					
Fundraising costs	5	18,067	—	18,067	17,796
Charitable activities					
Provision of support, information and choice to parents of children with autism	6	522,622	17,846	540,468	558,866
<b>Total expenditure</b>		<b>540,689</b>	<b>17,846</b>	<b>558,535</b>	<b>576,662</b>
<b>Net (expenditure) income and net movement in funds for the year</b>					
	8	(50,260)	7,654	(42,606)	3,358
<b>Reconciliation of funds:</b>					
Fund balances brought forward		97,096	5,243	102,339	98,981
Fund balances carried forward		46,836	12,897	59,733	102,339

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 2018

	Notes	2018 £	2018 £	2017 £	2017 £
<b>Fixed assets</b>					
Tangible assets	11		1,734		1,917
<b>Current assets</b>					
Debtors	12	22,256		26,362	
Cash at bank and in hand		<u>66,742</u>		<u>103,962</u>	
		88,998		130,324	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	<u>(30,999)</u>		<u>(29,902)</u>	
<b>Net current assets</b>			57,999		100,422
<b>Total net assets</b>			<u>59,733</u>		<u>102,339</u>
<b>The funds of the charity</b>					
Unrestricted income funds					
General funds			46,836		97,096
Restricted income funds	14		<u>12,897</u>		<u>5,243</u>
<b>Total charity funds</b>			<u>59,733</u>		<u>102,339</u>

Approved by the trustees and signed  
on their behalf by:

*Ina Chantry*

Ina Chantry  
Trustee

Date of approval: 21 JANUARY 2019

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

# Statement of cash flows Year to 30 April 2018

	Notes	2018 £	2017 £
<b>Cash flows from operating activities:</b>			
Net cash (used in) provided by operating activities	A	(35,926)	19,611
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(1,294)	(242)
<b>Net cash used in investing activities</b>		<b>(1,294)</b>	<b>(242)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(37,220)</b>	<b>19,853</b>
<b>Cash and cash equivalents at 1 May 2017</b>	B	<b>103,962</b>	<b>84,109</b>
<b>Cash and cash equivalents at 30 April 2018</b>	B	<b>66,742</b>	<b>103,962</b>

Notes to the statement of cash flows for the year to 30 April 2018.

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

	2018 £	2017 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(42,606)</b>	<b>3,358</b>
<b>Adjustments for:</b>		
Depreciation charge	1,477	1,457
Decrease in debtors	4,106	4,745
Increase in creditors	1,097	10,051
<b>Net cash (used in) provided by operating activities</b>	<b>(35,926)</b>	<b>19,611</b>

## B Analysis of cash and cash equivalents

	2018 £	2017 £
<b>Total cash and cash equivalents: Cash at bank and in hand</b>	<b>60,192</b>	<b>103,962</b>

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 2018 with comparative information provided in respect to the year to 30 April 2017.

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

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

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

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

**Critical accounting estimates and areas of judgement**

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

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

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

**Assessment of going concern**

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

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

**Assessment of going concern (continued)**

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

**Income recognition**

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

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

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

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

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

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

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

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

**Expenditure recognition** (continued)

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

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

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

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

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

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised at cost. Office equipment and computers are depreciated on a straight line basis at annual rates of between 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 2018, the financial statements show the charity to have total net assets of £59,733 (2017 – £102,339). The result for the year to 30 April 2018 is a 'deficit' of £42,206 (2017 – surplus of £3,358). As explained in the trustees' report, significant contributory factors to the deficit for the year were the ongoing impact of the office move which took place in January 2017 and the exceptionally high number of maternity absences in the clinical team. These issues meant the trustees and management team had to focus on core activities as capacity was reduced. However, they are factors that are unlikely to recur. Capacity will increase in 2019 as those on maternity leave return and the charity implements plans to better utilise case managers' time when client levels are not optimum.

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

## 2 Income from grants and donations

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
2018 Total funds: Grants and donations	167,183	25,500	192,683	205,327
2017 Total funds	197,027	8,300	205,327	

## 3 Income from raising funds

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
2018 Total funds: Fundraising activities	22,304	—	22,304	28,363
2017 Total funds	28,363	—	28,363	

## 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Workshops – funded by Local Authorities or other charities	91,734	—	91,734	130,841
Workshops – self funded	188,906	—	188,906	193,105
Conferences and training	14,257	—	14,257	16,921
Membership fees	6,045	—	6,045	5,463
2018 Total funds	300,942	—	300,942	346,330
2017 Total funds	346,330	—	346,330	



**5 Expenditure on raising funds**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Staff costs	14,056	—	14,056	13,519
Direct costs of fundraising	4,011	—	4,011	4,277
<b>2018 Total funds</b>	<b>18,067</b>	<b>—</b>	<b>18,067</b>	<b>17,796</b>
2017 Total funds	17,796	—	17,796	

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

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Staff costs	285,786	3,249	289,035	294,876
Recruitment and training	3,180	—	3,180	1,933
Conferences and seminars	211	—	211	11,575
Travel and staff expenses	49,884	—	49,884	51,805
Brochures and items for sale	2,247	—	2,247	2,587
Rent and service charges	24,986	—	24,986	14,005
Insurance	5,355	—	5,355	5,202
Provision for bad debts	(3,400)	—	(3,400)	4,251
Support costs (note 7)	154,373	14,597	168,970	172,632
<b>2018 Total funds</b>	<b>522,622</b>	<b>17,846</b>	<b>540,468</b>	<b>558,866</b>
2017 Total funds	529,252	29,614	558,866	

**7 Support costs**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Staff costs	114,101	10,362	124,463	121,897
Printing, postage, stationery and telephone	15,038	—	15,038	17,869
Equipment and computer expenses	1,780	4,235	6,015	9,428
Depreciation (note 11)	1,477	—	1,477	1,457
Professional fees	13,163	—	13,163	10,309
Financial charges and interest payable	1,355	—	1,355	1,183
Miscellaneous	259	—	259	3,256
Governance costs	7,200	—	7,200	7,233
<b>2018 Total funds</b>	<b>154,373</b>	<b>14,597</b>	<b>168,970</b>	<b>172,632</b>
2017 Total funds	168,460	4,172	172,632	

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

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

This is stated after charging:

	2018 £	2017 £
Staff costs (note 9)	427,554	430,292
Operating lease rentals		
Auditor's remuneration		
Statutory audit services	7,200	7,920
Other services – payroll administration and taxation	4,800	5,202
Depreciation (note 11)	1,477	1,457

## 9 Staff costs and remuneration of key management personnel

	2018 £	2017 £
Staff costs during the year were as follows:		
Wages and salaries	389,804	394,789
Social security costs	35,060	35,060
Other pension costs	2,690	443
	427,554	430,292
Staff costs per function were as follows:		
Raising funds	14,056	13,519
Provision of support, information and choice to parents of children with autism	413,498	416,773
	427,554	430,292

No employee earned £60,000 per annum or more (including benefits) during the year (2017 – nil).

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

	2018	2017
Provision of support, information and choice to parents of children with autism	16	16

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees together with the CEO and the two clinical managers (one of whom acts as a Deputy CEO).

The total remuneration (including taxable benefits, employer's National Insurance and employer's pension contributions) of the key management personnel for the year was £133,061 (2017 - £131,770).

## 10 Taxation

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

# 11 Tangible fixed assets

	Total £
<b>Office equipment and computers</b>	
<b>Cost</b>	
At 1 May 2017	22,246
Additions	1,294
At 30 April 2018	23,540
<b>Depreciation</b>	
At 1 May 2017	20,329
Charge for the year	1,477
At 30 April 2018	21,806
<b>Net book values</b>	
At 30 April 2018	1,734
At 30 April 2017	1,917

# 12 Debtors

	2018 £	2017 £
Fees receivable	13,287	16,485
Deposits and prepayments	12,190	9,877
	22,256	26,362

# 13 Creditors: amounts falling due within one year

	2018 £	2017 £
Expense creditors	9,178	7,007
Taxation and social security	6,293	7,361
Workshop and course fees in advance	600	2,730
Accruals	14,928	12,804
	30,999	29,902

#### 14 Restricted funds

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

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

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

#### 15 Analysis of net assets between funds

	General funds £	Restricted funds £	Total 2018 £
Tangible fixed assets	1,734	—	1,734
Current assets	76,101	12,897	88,998
Creditors: amount falling due within one year	(30,999)	—	(30,999)
	46,836	12,897	59,733

#### 16 Transactions with trustees

No expenses were reimbursed to trustees during the year (2017 – £nil). No trustee received any remuneration in respect of their services as a trustee during the year (2017 – £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.

During the year the charity received unrestricted income from trustees totalling £60,000 (2017 – £80,870).

**16 Transactions with trustees** (continued)

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 (2017 - £250,000) and the total premium paid in respect of such insurance was £865 (2017 - £1,164).