

Child Autism UK

Annual Report and Financial Statements

30 April 2021

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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Website	www.childautism.org.uk
Company registration number	03300043 (England and Wales)
Charity registration number	1063982
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc Putney Branch 153 Putney High Street London SW15 1RX
Solicitors	Field Seymour Parkes LLP 1 London Street Reading RG1 4QW

Trustees' report Year to 30 April 2021

The trustees present their statutory report together with the financial statements of Child Autism UK for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 23 to 26 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 and training courses throughout the UK.

Overall responsibility for the charity lies with the trustees who meet at least monthly (excluding August) to decide upon policy and strategy. The trustees appoint a President and individual trustees lead particular projects and policy areas. The organisation is headed by the Chief Executive Officer (CEO). There are seven case managers and a clinical manager. 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. The new post of research officer has been created in order to ensure the smooth running of the outcome study the charity is running with Warwick University.

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 2021

Trustees (continued)

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

Trustee

Alexandra Beckwith
Jess Boston
Ina Chantry
Neil Jenkin
Jonathan Jenney
Will Roseff
John Urban

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. 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

Typically, 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 clinical manager. Suzy Yardley took over the CEO role in October 2019 following a 2-year handover with the previous CEO Mandy Williams. She has been in the role the whole of the current year. The previous clinical manager, Kirsty Hayhoe moved to new research post in order to begin preparing for publishing results of the outcome study with Warwick University. The previous senior case manager, Claire Cotterill, was promoted to the clinical manager role.

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.

Trustees' report: Year to 30 April 2021

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 support children and young people with autism or learning difficulties, to remove obstacles, and help ensure they reach their full potential and also 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 behavioural teaching programmes throughout the UK; and
- ♦ Providing training in the supporting autism and using ABA strategies to families, schools 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 64 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.

- ♦ **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 Applied Behavioural Analysis (ABA) programme, working positively with schools, obtaining local authority funding through an Educational Health and Care (EHC) Plan, and advising on the process of special educational needs tribunals.
- ♦ **Providing quality evidence-based learning programmes**, based on Applied Behavioural Analysis (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;

Principal aims and activities (continued)

- ◊ 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.
 - ◆ **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 other in the sector to set standards.

Trustees' report Year to 30 April 2021

2020/21 objectives and strategy

2020/21 was an extremely challenging year for Child Autism UK and for all the families and children we support, due to the impact of the Covid-19 pandemic. This impact began in February 2020 and mitigating this impact became the overwhelming focus for the trustees, the CEO and everyone at the charity throughout the financial year. An emergency Covid plan was drawn up by the trustees and the CEO which took priority over previously planned objectives. However, ongoing projects were kept going as much as possible.

As the impact of the pandemic 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 as many children and families as possible through the Helpline and by keeping clinical services running, while ensuring the organisation remained stable and everyone was kept safe.

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, as all focus turned to being there to support families when other services and schools closed.

An emergency risk management Covid plan was brought in from February 2020, both in terms of 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.

Although our key objectives were to mitigate the impact of Covid for families, clients and the charity, we continued to endeavour to keep previous projects going where possible.

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.

2020/21 objectives and strategy (continued)

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

In 2020/21 we were able to keep the Child Autism UK helpline running every day throughout the pandemic. When our dedicated helpline officer was furloughed, calls were covered by the CEO and finance officer. As clinical staff returned from furlough, they also took calls to support the helpline until the helpline officer returned to work. All information requested continued to be sent out as usual and the website along with Facebook pages continued to be updated. A Covid support pack, for parents teaching their children at home, was created by clinical staff and could be accessed free via our website and Facebook page. More than 500 were sent out. An awareness raising video, highlighting the specific affects that lockdown had on children with autism, was created and shared and had more than 6,000 views.

Key achievements against objectives (continued)

For families with Child Autism programmes, the impact of Covid was significant. During the first lockdown the majority of children were not allowed into school, and Education Health and Care plans became 'an endeavour' rather than a legal obligation, which meant many services were removed. Even in subsequent lockdowns when other children could return to school, children with autism were often excluded due to risk assessments. Therefore, families needed extensive and adapted support. Case managers ran programmes via Zoom in the early stages of the pandemic. They adapted services to incorporate home schooling and helped families develop routines to reduce stress and anxiety. As soon as in-person visits were permitted, case managers went into schools, with all relevant safety measures, and helped schools get services back on track. They often had to fill gaps for other professionals that had not resumed services.

Case managers also moved all training courses online so that these could continue.

When the pandemic hit, the impact of fundraising was dramatic, particularly for fundraising events that had to be cancelled, including the annual dinner auction. Everyone involved in the charity endeavoured to ensure this impact was reduced. Members and supporters responded significantly to the Covid appeal, and staff ran an online fundraising event. We were extremely grateful to trusts who have supported us previously and new trusts for supporting us during this time. Our fundraiser created fundraising events that could be run remotely to replace some of the sporting events that were cancelled, and again we were grateful to supporters who took these ideas on, particularly towards the end of 2020.

As a result, although the impact of Covid was significant and created instability though the year, the charity weathered the storm well and finished in a robust financial position.

Some of the necessary adaptations have proved to be very positive, in particular having online services available for those who live in remote areas and having online courses, so that all of the UK can access them without associated travel costs. Moving administration systems online has streamlined many processes and allowed working from home to be an option. A number of these changes will be taken forward, as they have increased efficiency and reduced costs.

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 (UKSBA). The Child Autism UK CEO continued in her elected role as the secretary, and helped the Board continue its application to the Professional Standards Agency (health and social care regulator) to set up a voluntary register of individual ABA practitioners in the UK. The UKSBA 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 practice more widely.
- ◆ During 2020/2021 Child Autism UK provided ABA programmes to 184 families, and 16 courses for parents and autism tutors.

Key achievements against objectives (continued)

- ◆ 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'

'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 5,006 to 7,809. 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 17,000 people.
- ◆ The clinical services successfully covered their own costs over the year, through moving services and training online, strong management to ensure core staff had continuity with families and the effective utilisation of freelance practitioners to keep services growing while core staff were on furlough.
- ◆ Restructuring of office support staff, allowed the reduction of costs, working towards building reserves according to our long-term goals.
- ◆ The organisation continued its services for low-income families, offering short blocks of provision focusing on priority need, and Covid support packs to help with home schooling.
- ◆ We received a grant in 2019 which allowed us to offer 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 public benefit that continues to really help our target clients to 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.

Trustees' report: Year to 30 April 2021

Post year end activity and future developments:

The focus of the current year has been through the lens of the Covid pandemic, which has continued 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. As the impact and uncertainty of Covid continues, services will continue to move 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, as well as significant delays in getting a diagnosis and EHC Plan. Therefore, our ultimate priority is to ensure we are able to effectively support families through this difficult time:

- ◆ We will continue our online services as a potential for offering services more widely;
- ◆ We will review our website functionality and content to begin an 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 review working from home for support staff, to potentially leave the office in order to significantly reduce costs, enabling more funds to go to direct services;
- ◆ We will continue to work with Warwick University in order to be able to publish outcome data in the next 2 years; and
- ◆ 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 2021 shows a net increase in funds of £83,640 (2020 - increase of £15,808) after which the net funds stand at £147,993 (2020 - £64,353).

Income increased by £9,722 to £499,086 (2020 - £489,364). Expenditure decreased by £58,110 to £415,446 (2020 - £473,556).

Financial position and reserves policy:

Financial position

The balance sheet shows total net assets of £147,993 (2020 - net assets of £64,353).

General funds at 30 April 2021 were £140,098 (2020 - £57,772).

Financial position and reserves policy (continued)

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 good 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 again 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.

Risk management (continued)

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 2020/21, 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 2020/21:

The Sylvia and Colin Shepherd Charitable Trust
P F Charitable Trust
Marsh Christian Trust
Colefax Charitable Trust
The Archer Trust
The Rest-Harrow Trust
Trelux Charitable Trust
The Davis Foundation
The Mbili Charitable Trust
James Weir Foundation
The Thomas Curtis Charitable Trust
The Swire Charitable Trust
Annie Tranmer Charitable Trust
Gatehampton Trust
The Michael and Anna Wix Charitable Trust
The Lawson Trust
The Bartle Family Charitable Trust
The Veronica Awdry Charitable Trust

Acknowledgements (continued)

The Hilary Awdry Charitable Trust
The Steven Bloch Image of Disability Charitable Trust
The R S Brownless Charitable Trust
The Bassil Shippam & Alsford Trust
Peter Harrison Foundation
Helianthus Charitable Trust
Baron Davenport's Charity
The David Lister Charitable Trust
Stella Symons Charitable Trust
The Sam Morley Charitable Trust
de Brye Charitable Trust
Gerald Palmer Eling Trust Company
Red Arrows Trust
William and Christine Eynon Charity
Souter Charitable Trust
The T K Maxx and Homesense Foundation
The W E Dunn Trust
The Denis Alan Yardy Charitable Trust
Sir John and Lady Amory's Charitable Trust
The Van Mesdag Fund
The Bryan Guinness Charitable Trust
Chesterhill Charitable Trust
The Casey Trust
The P & C Hickinbotham Charitable Trust
The Ardwick Trust
Fisher Charitable Foundation
The Highcliffe Trust

Signed on behalf of the trustees:

 WILL ROSEFF

Trustee

Approved by the trustees on: 17th Jan 2022

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 2021 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 2021 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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. The trustees are responsible for the other information contained within the annual report and financial statements. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ♦ the trustees' report, which is also the directors' report for the purposes of company law, 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 (who are also the directors of the charitable company for the purposes of company law) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charitable company through discussions with management, and from our commercial knowledge and experience of the sector;
- ◆ The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;
- ◆ We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company and the sector in which it operates. We determined that the laws and regulations that were most significant were 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 UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities Act 2011, and safeguarding regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; inspecting legal correspondence and reviewing trustee meeting minutes and reports from regulatory bodies.

We assessed the susceptibility of the charitable company's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management and those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ tested the authorisation of expenditure as part of our substantive testing thereon;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ used data analytics to identify any significant or unusual transactions and identify the rationale for them.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of trustee meetings;
- ◆ enquiring of management and those charged with governance as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with the Charity Commission and other regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Auditor's responsibilities for the audit of the financial statements (continued)

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available 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.

Bzzacott LLP

Amanda Francis (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

20 January 2022

Statement of financial activities (including an income and expenditure account)
Year to 30 April 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Grants and donations	2	121,439	31,449	152,888	110,683	57,556	168,239
Raising funds	3	47,695	—	47,695	36,610	—	36,610
Charitable activities	4	260,546	—	260,546	271,509	—	271,509
Other income							
Coronavirus Job Retention Scheme funding		37,957	—	37,957	13,006	—	13,006
Total income		467,637	31,449	499,086	431,808	57,556	489,364
Expenditure on:							
Raising funds							
Fundraising costs	5	13,856	—	13,856	14,407	—	14,407
Charitable activities							
Provision of support, information and choice to parents of children with autism	6	371,455	30,135	401,590	400,748	58,401	459,149
Total expenditure		385,311	30,135	415,446	415,155	58,401	473,556
Net income (expenditure) and net movement in funds for the year	8	83,326	1,314	83,640	16,653	(845)	15,808
Reconciliation of funds:							
Fund balances brought forward		57,772	6,581	64,353	41,119	7,426	48,545
Fund balances carried forward		140,098	7,895	147,993	57,772	6,581	64,353

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


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

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

Balance sheet 30 April 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	11		6,069		3,813
Current assets					
Debtors	12	27,816		24,539	
Cash at bank and in hand		<u>152,773</u>		<u>63,547</u>	
		180,589		88,086	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(38,665)</u>		<u>(27,546)</u>	
Net current assets			<u>141,924</u>		<u>60,540</u>
Total net assets			<u>147,993</u>		<u>64,353</u>
The funds of the charity					
Unrestricted income funds					
General funds			140,098		57,772
Restricted income funds	14		<u>7,895</u>		<u>6,581</u>
Total charity funds			<u>147,993</u>		<u>64,353</u>

Approved by the trustees and signed
on their behalf by:


WILL ROSEFF

Trustee

Date of approval: 17th Jan 2022

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

Statement of cash flows Year to 30 April 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	93,432	7,247
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,206)	(1,474)
Net cash used in investing activities		(4,206)	(1,474)
Change in cash and cash equivalents in the year		89,226	5,773
Cash and cash equivalents at 1 May 2020	B	63,547	57,774
Cash and cash equivalents at 30 April 2021	B	152,773	63,547

Notes to the statement of cash flows for the year to 30 April 2021.

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

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	83,640	15,808
Adjustments for:		
Depreciation charge	1,950	1,856
Increase in debtors	(3,277)	(3,256)
Increase (decrease) in creditors	11,119	(7,161)
Net cash provided by operating activities	93,432	7,247

B Analysis of cash and cash equivalents

	2021 £	2020 £
Total cash and cash equivalents: Cash at bank and in hand	152,773	63,547

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

Principal accounting policies 30 April 2021

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 2021 with comparative information provided in respect to the year to 30 April 2020.

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), 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 future income and expenditure for the purpose of assessing going concern.

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 at least one year from the date of approval of these financial statements.

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 and income from the Coronavirus Job Retention Scheme.

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.

Funding received from the Coronavirus Job Retention Scheme is credited to the statement of financial activities once the charitable company is entitled to receipt and the amount receivable has been quantified.

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.

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.

Notes to the financial statements 30 April 2021

1 Financial position

At 30 April 2021, the financial statements show the charity to have total net assets of £147,993 (2020 - £64,353) and free reserves (i.e. general funds less tangible fixed assets) of £134,029 (2020 - £53,959). The result for the year to 30 April 2021 is a surplus of £83,640 (2020 - £15,808) and this has meant that the free reserves are now just short of the target of £150,000. As explained in the trustees' report, the trustees expect that the charity will continue to work towards reaching 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 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Grants and donations	121,439	31,449	152,888	110,683	57,556	168,239

3 Income from raising funds

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Fundraising activities	47,695	—	47,695	36,610	—	36,610

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Workshops – funded by Local Authorities	71,793	—	71,793	79,797	—	79,797
Workshops – self funded	170,272	—	170,272	175,116	—	175,116
Conferences and training	14,681	—	14,661	12,261	—	12,261
Membership fees	3,820	—	3,820	4,335	—	4,335
	260,546	—	260,546	271,509	—	271,509

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	13,350	—	13,350	13,876	—	13,876
Direct costs of fundraising	506	—	506	531	—	531
	13,856	—	13,856	14,407	—	14,407

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

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	210,390	2,100	212,490	218,937	4,854	223,791
Recruitment and training	1,820	—	1,820	1,787	—	1,787
Conferences and seminars	231	—	231	1,875	—	1,875
Travel and staff expenses	12,231	—	12,231	26,914	—	26,914
Brochures and items for sale	5,839	—	5,839	5,423	—	5,423
Rent and service charges	20,651	1,944	22,595	21,074	4,493	25,567
Insurance	4,926	—	4,926	4,947	—	4,947
Provision for bad debts	1,200	—	1,200	250	—	1,250
Support costs (note 7)	114,167	26,091	140,258	119,541	49,054	168,595
	371,455	30,135	401,590	400,748	58,401	459,149

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	76,171	16,090	92,261	90,348	37,193	127,541
Printing, postage, stationery and telephone	8,338	1,819	10,157	7,343	4,204	11,547
Equipment and computer expenses	5,960	1,355	7,315	6,244	2,254	7,498
Depreciation (note 11)	1,951	—	1,951	1,792	64	1,856
Professional fees	8,869	6,827	15,696	3,918	9,339	8,857
Financial charges and interest payable	2,251	—	2,251	1,678	—	1,678
Miscellaneous	2,194	—	2,194	5,265	—	5,265
Governance costs	8,433	—	8,433	4,383	—	4,383
	114,167	26,091	140,258	119,541	49,054	168,595

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

Notes to the financial statements 30 April 2021

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

This is stated after charging:

	2021 £	2020 £
Staff costs (note 9)	318,100	365,208
Operating lease rentals	18,396	18,396
Auditor's remuneration:		
Statutory audit services – current year	8,433	8,460
Statutory audit services – overaccrual in previous years	—	(1,077)
Other services – payroll administration and taxation	3,600	3,096
Depreciation (note 11)	1,950	1,856

9. Staff costs and remuneration of key management personnel

	2021 £	2020 £
Staff costs during the year were as follows:		
Wages and salaries	294,970	335,208
Social security costs	117,749	24,399
Other pension costs	5,382	5,601
	318,101	365,208
Staff costs per function were as follows:		
Raising funds	13,350	13,876
Provision of support, information and choice to parents of children with autism	304,751	351,332
	318,101	365,208

No employee earned £60,000 per annum or more (including benefits) during the year (2020: nil).

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

	2021	2020
Provision of support, information and choice to parents of children with autism	12	14

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 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: £119,046 (2020: £125,536).

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 2021

11 Tangible fixed assets

	Total £
Office equipment and computers	
Cost	
At 1 May 2020	28,961
Additions	4,206
At 30 April 2021	<u>33,167</u>
Depreciation	
At 1 May 2020	25,148
Charge for the year	1,950
At 30 April 2021	<u>27,098</u>
Net book values	
At 30 April 2021	6,069
At 30 April 2020	<u>3,813</u>

12 Debtors

	2021 £	2020 £
Fees receivable	14,143	7,414
Deposits and prepayments	<u>13,673</u>	<u>17,125</u>
	<u>27,816</u>	<u>24,539</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Expense creditors	11,622	9,951
Taxation and social security	5,141	4,559
Workshop and course fees in advance	75	150
Accruals	<u>21,827</u>	<u>12,886</u>
	<u>38,665</u>	<u>27,546</u>

Notes to the financial statements 30 April 2021

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 2020 £	Income £	Expenditure £	At 30 April 2021 £
Merchant Taylor	1,726	—	—	1,726
Bursaries	4,855	—	(4,855)	—
General Helpline Appeal (various trusts)	—	24,900	(24,900)	—
Peter Harris Foundation	—	5,000	—	5,000
PEAK grant for KJ	—	500	(380)	120
March Christian Trust	—	300	—	300
Hickinbotham Charitable Trust	—	749	—	749
	6,581	31,449	(30,135)	7,895

	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

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 2021 £	General funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	6,069	—	6,069	3,813	—	3,813
Current assets	172,694	7,895	180,589	81,505	6,581	88,086
Creditors: amount, falling due within one year,	(38,665)	—	(38,665)	(27,546)	—	(27,546)
	140,098	7,895	147,993	57,772	6,581	64,353

Notes to the financial statements 30 April 2021

16 Operating lease commitments

At 30 April 2021 the total of the charity's future minimum lease payments under non-cancellable operating leases was as follows:

	2021 £	2020 £
Amounts due within one year	3,066	10,731
Amounts due between two and five years inclusive	—	—
	<u>3,066</u>	<u>10,731</u>

16 Transactions with trustees

No expenses were reimbursed to trustees during the year (2020 - £nil). No trustee received any remuneration in respect of their services as a trustee during the year (2020 - £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 £4,930 (2020 - £3,154).

During the year the charity received donations from trustees totalling £60,000 (2020 - £70,500).

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 (2020 - £250,000) and the total premium paid in respect of such insurance was £880 (2020 - £880).

There were no other related party transactions (2020 - 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.