

# REGISTRAR OF COMPANIES

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

**(PEACH)**

**Annual Report and Accounts**

30 April 2004



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

Charity Registration Number  
1063982



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## **Legal and administrative information**

<b>Trustees</b>	Alan Watkins – President Sharon Bradbrook-Armit Ian Chantry Catrin McGilner Lisbeth Thiesen Helen Syms
<b>Company Secretary</b>	Catrin McGilner
<b>Address</b>	The Brackens London Road Ascot Berkshire SL5 8BE
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Website	<a href="http://www.peach.org.uk">www.peach.org.uk</a>
<b>Company registration number</b>	3300043 (England and Wales)
<b>Charity registration number</b>	1063982
<b>Auditors</b>	Buzzacott 12 New Fetter Lane London EC4A 1AG
<b>Bankers</b>	National Westminster Bank plc Barnes Branch 149 Church Road Barnes London SW13 9HE
<b>Solicitors</b>	Stone Rowe Brewer 46-49 Church Street Twickenham Middlesex TW1 3NR

## Trustees' report: Year to 30 April 2004

The trustees present their statutory report together with the accounts of Parents for the Early Intervention of Autism in Children (Peach) for the year ended 30 April 2004.

The accounts have been prepared in accordance with the accounting policies set out on pages 14 and 15 of the attached accounts and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in October 2003.

### Constitution and members' liability

Parents for Early Intervention of Autism in Children is constituted as a company limited by guarantee and was incorporated on 9 January 1997. In the event of the company being wound up during the period of membership or within the year following, the company members are required to contribute an amount not exceeding £10. The company is registered under the Companies Act (Company Registration Number 3300043 (England and Wales)) and under the Charities Act 1993 (Charity Registration Number 1063982).

### Organisation

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

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

### Trustees

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

The following trustees were in office at 30 April 2004 and served throughout the year.

#### Trustee

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Baron Badbrook-Armit

Alan Chan

Patricia Magilner

Beth Thiesen

Alan Watkins

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Eleonora Smith has been appointed a trustee since the year end on 4 October 2004.

**Trustees (continued)**

**Company secretary**

**Appointed/retired**

Catrin McGilner

No trustee had any beneficial interest in any contract with the charity during the year.

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

**Main aims and activities**

As a charity, Parents for the Early Intervention of Autism in Children's goals are to help parents of children with autism by providing support, information and choice in a variety of ways:

- **Providing information and guidance** on a wide range of issues including, obtaining a diagnosis, options and costings for setting up and running an Applied Behavioural Analysis (ABA) programme, obtaining LEA funding for in-home instruction programmes, and special educational needs tribunals
- **Providing information** to help families start an Applied Behavioural Analysis (ABA) programme.  
Applied Behavioural Analysis emphasises:
  - ◊ One to one instructions starting in the home in a distraction free environment.
  - ◊ Intensive instruction for between 35 to 40 hours per week.
  - ◊ Individualised instruction, through a programme designed to meet a child's specific needs.
  - ◊ Family participation and parental involvement in instruction.
  - ◊ Behavioural approach - imposing structure and rewarding appropriate behaviour.
  - ◊ Working positively to encourage progress.
  - Early intervention, starting as early as possible following diagnosis.
  - Working towards successful inclusion into school.
- **Producing regular newsletters**, which include information provided by members and information about current events and impending legislation.
- **Offering training** to parents and professionals.
- **Raising awareness** through proactive media campaigning, giving talks and encouraging liaison with other groups.
- **Holding conferences and seminars** on behavioural intervention and related issues.
- **Raising funds** to support these goals.

### Progress during the year and future developments

During the financial year 2003-4 Peach achieved significant success in its operational work and in its efforts to build partnerships with other organisations.

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

The strategic aims for the year remained broadly similar to those agreed in 2002-3.

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

The trustees therefore recognised that 2003-4 needed to be a year of consolidation with no expansion of activities unless full funding was available.

Our major achievements during the year included:-

- The production of the report "Sendist - Challenge or Opportunity" which looked at the work of the Special Educational Needs Tribunal from a parent perspective. There was significant media interest in the report at national level. It was released at the Labour Party Conference at the same time as similar reports produced by the NAS and PACE.
- The expansion of training courses for parents and tutors run by Peach case managers. As well as increasing the range of topics, a real effort was made to make courses available at locations throughout the UK.
- The improvement in IT systems with the help of a volunteer consultant.
- A successful conference held in October, which looked at the transition to secondary school.
- An increase in our efforts to raise awareness of autism in schools.
- An increase in the number of fundraising activities which included the Flora Fun Run, Valley T-Shirt days, Jongleurs Charity Night, a dinner dance in Henley and various other events and sponsored activities.
- Working with the DfES on the new Toolkit for parents and providing participants for parent focus groups to evaluate progress

**Progress during the year and future developments (continued)**

- ▶ The development of information and support for tutors aimed at improving the recruitment and retention of tutors.
- ▶ Recruitment of a volunteer fundraiser to help with production of fundraising information.

In addition to those items mentioned above, Peach continued to cope with an increase in core activities. Calls to the help line averaged around 500 a month and an increase in calls relating to school exclusion and the statmenting process were noted. With the support of Bloomerbs, Peach held a series of new parent information days which were run by parents for parents. These were considered to be invaluable by those who attended.

During the year Peach also entered into a partnership with Scout Enterprises, a local charity which supports the long-term unemployed. Peach offered ongoing work experience to three trainees during the course of the year, all of whom made a real contribution to the day-to-day activities and enabled Peach to complete projects and vital work that would not have been possible without their assistance.

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

- We had to arrange periods of overlap between new and existing staff to cover maternity leave and to cover the case load of a case manager who left Peach to move abroad. This affected clients and staff.
- The flu virus which affected clients and staff caused an unexpected drop in income in November.
- A higher than usual number of clients cancelled appointments during the summer months due to holiday bookings.
- It was difficult to maintain full caseloads for case managers in rural areas.

Trustees and staff have spent a lot of their time during the course of the year trying to redress the financial position.

As a result of our experiences in 2003-4, the following principles will guide our planning in 2004-5:

- ▶ The need for unrestricted funds.
- ▶ The need to develop more flexible aid work for case managers to supplement their work with children on ABA programmes.
- ▶ Recognition of the time it takes for a new case manager to become self-sufficient.
- ▶ The need to develop additional sponsored activities including the use of IT to publicise events and make donating easier.

**Progress during the year and future developments (continued)**

The financial position at the end of the year 2003-4 remains a real concern and trustees must address this if the charity is to move forward. The strategic aims for 2004-5 are:

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

The following have been achieved so far:

- Autism awareness training (Professional Aid) has been developed.
- The employment advice for tutors and parents has been enhanced.
- The "Help Peach" campaign raised in excess of £14,000.
- Additional funds in excess of £8,000 have been raised by associates undertaking sponsored activities.
- An online donation service "Justgiving" has been set up.
- The use of volunteers to help with all aspects of Peach work continues.
- A client satisfaction survey was undertaken which showed the value clients place on the human service Peach provides.
- Peach is working with the Council for Tribunals representing users during the privatisation process.
- Core costs have been reduced.
- A rolling programme of grant and trust applications has been developed.



#### **Major Events after 30th April 2004**

Plans for the rest of the year include

- Appointment of a clinical manager.
- A variety of fundraising and sponsored events.
- Introduction of a voluntary "record of experience" for tutors.
- Working with the charities Treehouse and Pace on an accreditation system for practitioners.
- Further expansion of parent and tutor courses relating to practical and theoretical aspects of ABA.
- A programme of approaches to corporate organisations with regards to long-term sponsorship.
- A major conference looking at Relationship Development Intervention.
- Further development of regional volunteers to support parents at a local level.
- Additional courses for parents run by parents looking at aspects of running an ABA programme.

The trustees are confident that the charity has good financial systems and good governance as well as a culture of openness. The 2003 post audit report raised no significant issues in these areas that needed to be addressed.

Despite the financial difficulties Peach continues to be a major influence in the autism sector. Thanks to the dedication of its staff and trustees it continues to meet ever-increasing demand by using resources in imaginative and innovative ways.

#### **Financial report for the year**

The charity's statement of financial activities for the year ended 30 April 2004 shows a net increase in funds of £22,747 (2003 - £9,688) after which the net funds stand at a deficit of £1,745 (2003 - surplus of £1,001).

Both incoming resources and resources expended increased from last year, with total incoming resources at £437,451 (2003 - £421,987) and resources expended totalling £460,198 (2003 - £431,675).

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

## **Financial position and reserves policy**

### **Financial position**

The balance sheet shows total negative reserves of £22,746 (2003 – surplus reserves of £1,001)

Restricted funds at 30 April 2004 amounted to £4,187 (2003 – £4,679) and are detailed in note 12 to the accounts.

Free reserves or general funds at 30 April 2004 were £25,533 (2003 – £3,678) in deficit.

### **Reserves policy and monitoring process**

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

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

## **Risk management**

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

## **The charity's assets**

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

#### Trustees' responsibilities statement

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

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

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Employees

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

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

Signed on behalf of the trustees:

Trustee

*Ma Mchantry*

Approved by the trustees on: 5 January 2005

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

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

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

**Respective responsibilities of trustees and auditors**

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

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

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

**Financial uncertainty**

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

**Basis of opinion**

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

**Independent auditors' report 30 April 2004**

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

**Opinion**

In our opinion the accounts give a true and fair view of the charitable company's state of affairs as at 30 April 2004 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Peggibott

5 January 2005

**Llazzott**

Chartered Accountants and Registered Auditors

25 New Fetter Lane

London

EC4A 3DF

# **Statement of financial activities** Year to 30 April 2004

	Notes	Unrestricted funds £	Restricted funds £	Total 2004 £	Total 2003 £
<b>Income and expenditure</b>					
<b>Income resources</b>					
Continuing legacies and similar income resources					
General donations and grants		5,892	1,019	<b>9,911</b>	23,596
Income resources from activities in furtherance of the charity's objectives	2	415,287	—	<b>415,287</b>	377,292
Income resources from activities for generating funds					
Fundraising events		9,711	—	<b>9,711</b>	18,778
Bank interest		134	—	<b>134</b>	1
Other income		2,408	—	<b>2,408</b>	2,320
<b>Total income resources</b>		<b>433,432</b>	<b>1,019</b>	<b>437,451</b>	421,987
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Fundraising costs		3,754	—	<b>3,754</b>	1,504
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objectives					
Provision of information, research and support to parents and professionals on home based behavioural intervention	3	355,408	4,511	<b>359,919</b>	340,620
Support costs	4	76,294	—	<b>76,294</b>	68,414
Management and administration of the charity	5	20,231	—	<b>20,231</b>	21,137
<b>Total resources expended</b>		<b>455,687</b>	<b>4,511</b>	<b>460,198</b>	431,675
<b>Net expenditure/Net movement in funds</b>	6	<b>(22,255)</b>	<b>492</b>	<b>(22,747)</b>	(9,688)
<b>Fund balances brought forward at 1 May 2003</b>		<b>(3,678)</b>	<b>4,679</b>	<b>1,001</b>	10,689
<b>Fund balances carried forward at 30 April 2004</b>		<b>(25,933)</b>	<b>4,187</b>	<b>(21,746)</b>	1,001

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

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

The charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

# **Balance sheet: 30 April 2004**

	Notes	2004 £	2004 £	2003 £	2003 £
<b>Fixed assets</b>					
Intangible assets	9		869		1,441
<b>Current assets</b>					
Debtors	10	58,230		42,883	
Cash at bank and in hand		8,951		18,708	
		<u>67,181</u>		<u>61,591</u>	
<b>Creditors</b> amounts falling due within one year	11	(64,899)		(62,031)	
<b>Net current assets (liabilities)</b>			<u>2,282</u>		<u>(440)</u>
<b>Total assets less current liabilities</b>			<u>3,151</u>		<u>1,001</u>
<b>Creditors</b> amounts falling due after one year	12		(24,897)		
<b>Total net (liabilities) assets</b>			<u>(21,746)</u>		<u>1,001</u>
<b>Represented by:</b>					
<b>Fund and reserves</b>					
Restricted income funds	13		4,187		4,679
Unrestricted income funds					
General funds			(25,933)		(3,678)
			<u>(21,746)</u>		<u>1,001</u>

Approved by the trustees and signed on their behalf by:

Trustee *M. M. Chantry*

Approved on: 5 January 2005

**Basis of accounting**

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

**Incoming resources**

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

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

**Resources expended and the basis of apportioning costs**

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

Resources expended comprise the following:

- a The cost of generating funds include direct costs associated with generating donated income.
- b The costs of activities in furtherance of the charity's objectives comprise expenditure on the charity's primary charitable purposes as described in the trustees' report. Such costs include providing information and guidance, raising awareness, the publishing of newsletters, hosting conferences and seminars and offering training.
- c Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.
- d Management and administration comprises the costs which are directly attributable to the management of the charity's assets, organisational procedures and the necessary legal procedures for compliance with statutory requirements.

The majority of costs are directly attributable to specific activities.



**Cash flow**

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

**Tangible fixed assets**

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

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

**Fund accounting**

The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

The restricted funds are monies raised for a specific purpose, or donations subject to donor imposed conditions.

**Foreign currencies**

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

## Notes to the accounts 30 April 2004

### 1 Going concern

At 30 April 2004, the accounts show the charity to have total net liabilities of £21,746 and a deficit on unrestricted funds of £25,933.

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

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

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

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

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

### 2 Raising resources from activities in furtherance of the charity's objectives

	Unrestricted funds	Restricted funds	Total funds 2004	Total funds 2003
	£	£	£	£
Grant income				
• Loyce TEB-Foundation for England and Wales	—	—	—	6,515
• The Shirley Foundation	—	—	—	10,000
• Other	2,048	—	2,048	500
	2,048	—	2,048	17,015
Workshops	380,018	—	380,018	327,843
Conference and training	17,100	—	17,100	16,465
Information packs, card and book sales	126	—	126	49
Membership fees	15,995	—	15,995	15,920
	415,287	—	415,287	377,292

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

	Unrestricted funds £	Restricted funds £	Total funds 2004 £	Total funds 2003 £
Staff costs	267,616	1,511	272,127	257,743
Recruitment and training	2,675	—	2,675	1,942
Conferences and seminars	8,717	—	8,717	9,374
Travel and staff expenses	46,280	—	46,280	42,548
Books and items for sale	4,791	—	4,791	8,932
Rent and service charges	22,200	—	22,200	22,200
Insurance	2,529	—	2,529	2,746
Provision for bad debts	600	—	600	(4,865)
	355,408	1,511	359,919	340,620

**4 Support costs**

	Unrestricted funds £	Restricted funds £	Total funds 2004 £	Total funds 2003 £
Staff costs	55,000	—	55,000	49,977
Printing, postage, stationery and telephone	14,474	—	14,474	13,502
Equipment and computer expenses	1,485	—	1,485	106
Depreciation	1,226	—	1,226	3,588
Exchange loss	3,314	—	3,314	—
Miscellaneous	795	—	795	1,241
	76,294	—	76,294	68,414

**5 Management and administration of the charity**

	Unrestricted funds £	Restricted funds £	Total funds 2004 £	Total funds 2003 £
Staff costs	6,070	—	6,070	5,458
Professors fees	14,161	—	14,161	15,679
	20,231	—	20,231	21,137

**6 Net expenditure/net movement in funds**

This is stated after charging:

	2004 £	2003 £
Staff costs (note 7)	333,197	313,178
Exchange loss	3,314	—
Auditors' remuneration		
Statutory-audit services	4,680	4,680
Other services	2,291	2,291
Depreciation	1,276	3,586

**7 Staff costs and trustees' remuneration**

	2004 £	2003 £
Staff costs during the year were as follows:		
Wages and salaries	30,895	26,905
Social security costs	302,302	286,273
	<b>333,197</b>	<b>313,178</b>

Staff costs per function were as follows:

Provision of information, training and support to		
Parents and professionals on home based		
Behavioural intervention	272,127	257,743
Support costs	55,000	49,977
Management and administration	6,070	5,458
	<b>333,197</b>	<b>313,178</b>

No employee earned £50,000 per annum or more (including benefits) during the year (2003 - 1).

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

	2004	2003
Provision of information, research and support to parents and professionals on home based behavioural intervention	9.5	10.0
Support costs	3.0	3.5
Management and administration of the charity	0.5	0.5
	<b>13.0</b>	<b>14.0</b>

No expenses were reimbursed to trustees during the year (2003 - travel expense of £562 were reimbursed to three trustees). No trustee received any remuneration in respect of other services as a trustee during the year (2003 - £nil).

## Notes to the accounts 30 April 2004

### 7 Staff costs and trustees' remuneration (continued)

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

### 8 Taxation

Parents for the Early Intervention of Autism in Children is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

### 9 Tangible fixed assets

	Total £
<b>Office equipment and computers</b>	
<b>Cost</b>	
At 1 May 2003	8,165
Additions	654
At 30 April 2004	8,819
<b>Depreciation</b>	
At 1 May 2003	6,724
Charge for the year	1,226
At 30 April 2004	7,950
<b>Net book values</b>	
At 30 April 2004	869
At 30 April 2003	1,441

### 10 Debtors

	2004 £	2003 £
Fee receivable	48,688	33,046
Other debtors	3,155	4,120
Prepayments	6,387	5,717
	<b>58,230</b>	<b>42,883</b>

## Notes to the accounts 30 April 2004

### 1 Creditors: amounts falling due within one year

	2004 £	2003 £
Grant repayable (see below)	19,925	32,061
Other creditors	14,166	9,033
Taxation and social security	14,020	9,420
Accruals	16,788	11,517
	<b>64,899</b>	<b>62,031</b>

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

### 12 Creditors: amounts falling due after one year

	2004 £	2003 £
Loan repayable (note 11)	15,450	—
Taxation and social security costs	9,447	—
	<b>24,897</b>	<b>—</b>

### 13 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 2003 £	Incoming resources £	Expenditure, gains and losses £	At 30 April 2004 £
Parent Information Day	—	4,019	—	<b>4,019</b>
Clinical Director	4,679	—	(4,511)	<b>168</b>
	<b>4,679</b>	<b>4,019</b>	<b>(4,511)</b>	<b>4,187</b>

#### • Parent Information Day

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

#### • Clinical Director

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

11 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total 2004 £
Finances at 30 April 2004 were represented by:			
Tangible fixed assets	869	—	869
Net current assets	(1,905)	4,187	2,282
Creditors amounts falling due after one year	(24,897)	—	(24,897)
	(25,933)	4,187	(21,746)

12 Trustees indemnity insurance

During the year, the charity purchased insurance to protect the charity from loss arising from any wrongful or dishonest act of any trustee or employee and to indemnify any trustee or employee against the consequence of any wrongful act on their part. The total cover provided by such insurance was £250,000 (2003 - £250,000) and the total premium paid in respect of such insurance was £378 (2003 - £378).