

Company no. 03300043
Charity no. 1063982

Child Autism UK
Report and Audited Financial Statements
30 April 2022



Reference and administrative details

For the year ended 30 April 2022

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Child Autism UK

Report of the trustees

For the year ended 30 April 2022

The trustees present their report along with the financial statements of the charity for the year ended 30 April 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

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 Learning and Behaviour Support 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 six 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 organisation also has a part-time research officer, who ensures 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. The trustees in office at the date of approving this report and those who served throughout the year are documented on page 1 of this document.

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 20 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.

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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. The CEO, Suzy Yardley has been in the role the whole of the current year. Claire Cotterill, Clinical Manager, manages the learning and behaviour support services. Kirsty Hayhoe oversees the outcome research project.

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.

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) and other evidence based practices for children with autism;
- Providing and promoting learning and behaviour support programmes throughout the UK; and
- Providing training in supporting autism and using ABA strategies to families, schools and professionals.

Child Autism UK's vision is a world where each child can fulfil their individual potential and their family and supporters are empowered to advocate effectively. 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.

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For the year ended 30 April 2022

As a charity, Child Autism UK's mission is to ensure early access to high quality evidence based provision for autistic children and to give families the tools to advocate effectively every step of the way. This is achieved by:

- **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 plan, and advising on the process of special educational needs tribunals; and
- **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;
 - Individualised teaching, through a programme designed to meet a child's specific needs;
 - Positive and motivating learning based on the child's individual interests;
 - Including the wishes and dreams of the child;
 - 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; and
 - 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; and
 - **Raising funds** to support these goals.

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

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Report of the trustees

For the year ended 30 April 2022

2021/22 objectives and strategy

2021/22 continued to be an unpredictable and disrupted year for Child Autism UK and for all the families and children we support, due to the impact the Covid 19 pandemic. This impact began in February 2020 and mitigating this impact continued to be the overwhelming focus for the trustees, the CEO and everyone at the charity throughout the financial year. The emergency Covid plan continued to take priority over previously planned objectives. However, as the year went on, ongoing projects were able to be restored, and in 2021/22 the vast majority of visits to children were in person, with relevant risk assessments in place.

Our primary focus was to ensure we supported as many children and families as possible through the Helpline and 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 that had closed during the pandemic did not come back. By June 2021 we were the only national autism helpline, meaning parents were even more reliant on this service.

The charity relies on grants, fundraising events and the income from fees and charges to cover its operating costs. These were significantly affected in 2020/21, therefore it became even more of a priority to ensure the charity had sufficient running costs to weather any future disruptions to service and fundraising, to protect children, therefore this was a key goal for the year.

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.

Strategic Goals

Inform and promote

- Ensure parents, carers & schools have accurate and effective information on all aspects of autism;
- Promote the positive potential of all autistic children and advocate for the right for each child to access early effective provision; and
- Engage with stakeholders to promote autism in most effective way.

Support and empower

- Ensure parents and carers have a supportive community to share challenges and solutions on all aspects of autism;
- Ensure parents and carers have access to expert advice on how to navigate the SEN system to get the best provision for their child regardless of income or location; and
- Help schools to support autistic children to fulfill their potential.

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Use effective evidence based teaching

- Provide and promote leading evidence based teaching for children, based on functional goals, positive approaches, with clear accountability for progress;
- Run outcome research on clinical provision to ensure effectiveness of services, and use outcomes to continually improve services, and to promote best practice;
- Ensure children and parents have access to ABA if chosen, regardless of income or location; and
- Have high quality staff team, who are continually updating their knowledge and skills, while leading the way in working ethically.

Train

- Ensure quality, accessible training opportunities that allow parents, carers, schools and professionals to access the knowledge and practical skills needed to work together positively with autistic children; and
- Provide training/supervision for potential CMs.

Protect

- Work with partner organisations in the field to ensure that ethical and professional standards are continually reviewed and updated to keep autistic children safe and listened to.

Key achievements against objectives

In 2021/22 we were able to keep the Child Autism UK helpline running every day throughout the continued lockdowns. All information requested continued to be sent out as usual and the website along with Facebook pages continued to be updated.

For families with Child Autism programmes, the impact of Covid continued to be significant. Some schools continued to encourage children with autism to work from home, however this was rarely a viable option, as most children would have had support staff helping them to access the curriculum, and this instead fell to parents, who often either worked, or had other siblings. Children on the autism spectrum often find change to routine very difficult, and so there were often anxiety behaviours to also deal with. Support services were also slow to return from lockdown, and some closed permanently. This left parents even more reliant on services. We ensured that wherever possible, in-person visits continued, and if family or case manager had covid, these could continue via Zoom.

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

The clinical services again covered their own costs, and in fact created a profit that could be ploughed back into other projects for supporting parents. For the first time, Child Autism UK secured three months of running costs in reserves, ensuring a more stable base for planning projects. This would not have been possible without the continued support from trusts and individual donors, as well as our amazing supporters who held a range of sponsored events.

As a result, although the impact of Covid continued to be significant and created instability though the year, the charity showed resilience and finished in a positive financial position.

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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 (UK-SBA). 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) about setting up a voluntary register of individual ABA practitioners in the UK. This should be in place by the end of 2022. The UK-SBA is the first professional body for behaviour analysts in the UK. The Child Autism UK Board has encouraged its senior staff to contribute as it will be a key regulator in the future which will enable families to make informed choices, and to access safe and ethical provision. It also enables dissemination of effective practice more widely. The Clinical Manager has played a key role in developing a UK accreditation system;
- During 2021/22 Child Autism UK provided ABA programmes to 160 families, and 16 courses for parents and autism tutors;
- Our helpline user survey showed 88% of callers rated us 9/10 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:
 - ___ and ___ were very helpful.
 - The lady was very helpful.
 - We were advised where to look for support, which was very helpful.
 - The lady I talked with was so helpful and reassuring, she pointed me in several directions where I could get help and also explained your offering. She then followed up with an email. Wonderful person.
 - She talked me through ABA therapy and what it would be likely to mean in practice for our family. She was very generous with her time in talking around my queries and concerns.
 - ___ answered very quickly and with all or even more information than I requested for!
 - You are very knowledgeable and approachable.
 - In 20 minutes of conversation I received enough help and information to hopefully help my grandson.
- The number of people following our Facebook page is approximately 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. We are now expanding to Instagram;
- 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 utilization 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 long-term goals;
- The organisation continued its services for low income families, offering short blocks of provision focusing on priority need;

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- We received an ongoing grant 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' access additional services that would not have been available to them. It is unlikely that these clients would have obtained their chosen provision for their child without professional support which was beyond their reach in financial terms.

Post year end activity and future developments

The focus of the start of the current year continued to be focused on mitigating the disruption caused to the education and support of autistic children and their families due to the Covid pandemic. 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 lockdowns decreased during the last third of the year, the management team were able to start to plan future projects. This will focus on filling the gaps for services that have closed, and ensuring that families on low incomes also have access to effective services and high quality support. The helpline will be even more vital, as it is now the only UK autism helpline since others closed. Having more robust finances will allow the organisation to move towards even more ambitious projects.

- We will continue our online services as a potential for offering services more widely;
- We will create a new and more accessible website;
- We will review all external communication to ensure it reaches as many families as possible;
- We will continue with our restructuring of support logistics to continue to provide superior advice in the most cost effective way possible;
- We will continue to work with academic staff in order to be able to publish outcome data in the next year; and
- We will continue to participate with the UK-SBA 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 2022 shows a net increase in funds of £62,902 (2021 - increase of £83,640) after which the net funds stand at £210,895 (2021 - £147,993).

Income increased by £14,176 to £513,262 (2021 - £499,086). Expenditure increased by £34,914 to £450,360 (2021 - £415,446).

Financial position and reserves policy

Financial position

The balance sheet shows total net assets of £210,895 (2021 - net assets of £147,993).

General funds at 30 April 2022 were £204,049 (2021 - £140,098).

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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 this financial year, for the first time in our 25 year history, we have reached this target. This is extremely exciting, as it means the organisation can now move beyond maintaining current provision, towards building new projects and services to help children with autism, in particular those who have been left behind due to finances or location, and in those who have slipped through the cracks during Covid.

The trustees will continue to review the management accounts of the charity each month and update cashflow 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 will continue to maintain 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.

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;
- 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; and
- 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 families or staff have Covid.

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.

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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 2021/22, 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 2021/22:

- The Archer Trust
- The Ian Askew Charitable Trust
- The Hilary Awdry Charitable Trust
- The Pamela Barlow Charitable Trust
- The Bartle Family Charitable Trust
- Louis Baylis (Maidenhead Advertiser) Charitable Trust
- The Blackwood Engineering Trust
- The Sir Victor Blank Charitable Settlement
- The Steven Block Image of Disability Charitable Trust
- Borrowes Charitable Trust
- British Humane Association
- The Brook Trust
- Chesterhill Charitable Trust
- The Christadelphian Samaritan Fund
- The Michael Cornish Charitable Trust
- The Daniell Trust
- The Davis Foundation
- Dumbreck Charity
- The W E Dunn Trust
- Maud Elkington Charitable Trust
- The D M F Ellis Charitable Trust
- Doris Field Charitable Trust
- The Fitton Trust
- The Earl Fitzwilliam Charitable Trust
- The Gordon Trust
- Sir John and Lady Heathcoat-Amory's Charitable Trust
- Irving Memorial Trust
- Lillie Johnson Charitable Trust

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Report of the trustees

For the year ended 30 April 2022

Acknowledgements continued:

- The Christopher Laing Foundation
- The Charles Lewis Foundation
- Marsh Christian Trust
- Evelyn May Trust
- The Mbili Charitable Trust
- D D McPhail Charitable Settlement
- The Sam Morley Charitable Trust
- The Ormonde Charitable Trust
- The Owen Family Trust
- P F Charitable Trust
- The Pennycress Trust
- Cecil Pilkington Charitable Trust
- The General Charity Trust
- The Rest-Harrow Trust
- Reuben Foundation
- The Basil Samuel Charitable Trust
- The Brian Shaw Memorial Trust
- The Sylvia and Colin Shepherd Charitable Trust
- The Stevenson Family's Charitable Trust
- The Swire Charitable Trust
- Annie Tranmer Charitable Trust
- Trelix Charitable Trust
- The Van Mesdag Fund
- The Ross Warburton Charitable Trust

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Report of the trustees

For the year ended 30 April 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 September 2022 and signed on their behalf by

Will Roseff

Will Roseff - Trustee

Independent auditors' report

To the members of

Child Autism UK

Opinion

We have audited the financial statements of Child Autism UK (the 'charity') for the year ended 30 April 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. 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 charity's affairs as at 30 April 2022 and of its incoming resources and application of resources, including 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 charity 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 charity'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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have 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 charity 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Child Autism UK

Our 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 20 September 2022

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Child Autism UK

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 April 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	76,227	106,054	182,281	152,888
Charitable activities	4	-	305,530	305,530	260,546
Other trading activities	5	-	25,451	25,451	47,695
Other income		-	-	-	37,957
Total income		<u>76,227</u>	<u>437,035</u>	<u>513,262</u>	<u>499,086</u>
Expenditure on:					
Raising funds		-	38,641	38,641	13,856
Charitable activities		<u>77,276</u>	<u>334,443</u>	<u>411,719</u>	<u>401,590</u>
Total expenditure	7	<u>77,276</u>	<u>373,084</u>	<u>450,360</u>	<u>415,446</u>
Net income and net movement in funds	9	(1,049)	63,951	62,902	83,640
Reconciliation of funds:					
Total funds brought forward		<u>7,895</u>	<u>140,098</u>	<u>147,993</u>	<u>64,353</u>
Total funds carried forward		<u><u>6,846</u></u>	<u><u>204,049</u></u>	<u><u>210,895</u></u>	<u><u>147,993</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

Child Autism UK

Balance sheet

As at 30 April 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	12		5,984	6,069
Current assets				
Debtors	13	31,770		27,816
Cash at bank and in hand		<u>207,884</u>		<u>152,773</u>
		239,654		180,589
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(34,743)</u>		<u>(38,665)</u>
Net current assets			<u>204,911</u>	<u>141,924</u>
Net assets	16		<u><u>210,895</u></u>	<u><u>147,993</u></u>
Funds	17			
Restricted funds			6,846	7,895
Unrestricted funds				
General funds			<u>204,049</u>	<u>140,098</u>
Total charity funds			<u><u>210,895</u></u>	<u><u>147,993</u></u>

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 19 September 2022 and signed on their behalf by

Will Roseff

Will Roseff - Trustee

Child Autism UK

Statement of cash flows

For the year ended 30 April 2022

	2022	2021
	£	£
Cash used in operating activities:		
Net movement in funds	62,902	83,640
Adjustments for:		
Depreciation charges	3,245	1,950
Decrease / (increase) in debtors	(3,954)	(3,277)
Increase / (decrease) in creditors	(3,922)	11,119
Net cash provided by / (used in) operating activities	<u>58,271</u>	<u>93,432</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	<u>(3,160)</u>	<u>(4,206)</u>
Net cash provided by / (used in) investing activities	<u>(3,160)</u>	<u>(4,206)</u>
Increase / (decrease) in cash and cash equivalents in the year	55,111	89,226
Cash and cash equivalents at the beginning of the year	<u>152,773</u>	<u>63,547</u>
Cash and cash equivalents at the end of the year	<u><u>207,884</u></u>	<u><u>152,773</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Child Autism UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of workshop and courses is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

d) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2022	2021
Raising funds	8.6%	0.0%
Charitable activities	91.4%	100.0%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years
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Items of equipment are capitalised where the purchase price exceeds £500.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	31,449	121,439	152,888
Charitable activities	-	260,546	260,546
Other trading activities	-	47,695	47,695
Other	-	37,957	37,957
Total income	31,449	467,637	499,086
Expenditure on:			
Raising funds	-	13,856	13,856
Charitable activities	30,135	371,455	401,590
Total expenditure	30,135	385,311	415,446
Net income and net movement in funds	1,314	82,326	83,640

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
Grants	76,227	16,000	92,227
Donations from individuals and trusts	-	85,075	85,075
Sponsored activities	-	1,475	1,475
Other donations	-	3,504	3,504
Total income from donations	76,227	106,054	182,281

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Grants	31,449	30,885	62,334
Donations from individuals and trusts	-	89,754	89,754
Other donations	-	800	800
Total income from donations	31,449	121,439	152,888

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

4. Income from charitable activities

	2022 Total £	2021 Total £
Workshops - funded by local authorities	77,801	71,793
Workshops - self funded	204,871	170,272
Conferences and training	18,593	14,661
Membership fees	4,265	3,820
Total income from charitable activities	305,530	260,546

Income from charitable activities was unrestricted in both the current year and the prior year.

5. Income from other trading activities

	2022 Total £	2021 Total £
Fundraising activities	25,451	47,695

Income from other trading activities was unrestricted in both the current year and the prior year.

6. Government grants

Other income received in the prior year of £37,957 consisted fully of unrestricted government grants, defined as funding from the Coronavirus Job Retention Scheme. No government grants were received in the current year.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 10)	13,841	102,994	218,649	335,484
Direct fundraising	1,691	-	-	1,691
Recruitment and training	-	4,606	-	4,606
Conferences and seminars	-	1,499	-	1,499
Travel and expenses	-	23,584	-	23,584
Brochures and items for sale	-	5,365	-	5,365
Rent and service charges	-	18,720	-	18,720
Insurance	-	5,125	-	5,125
Provisions for bad debts	-	3,600	-	3,600
Printing, postage and stationery	-	-	11,708	11,708
Equipment and computer expenses	-	-	5,826	5,826
Depreciation	-	-	3,245	3,245
Professional fees	-	-	17,446	17,446
Financial charges and interest payable	-	-	2,833	2,833
Miscellaneous costs	-	-	4,716	4,716
Governance	-	-	4,912	4,912
Sub-total	15,532	165,493	269,335	450,360
Allocation of support and governance costs	23,109	246,226	(269,335)	-
Total expenditure	38,641	411,719	-	450,360

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

8. Total expenditure
Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 10)	13,350	212,490	92,261	318,101
Direct fundraising	506	-	-	506
Recruitment and training	-	1,820	-	1,820
Conferences and seminars	-	231	-	231
Travel and expenses	-	12,231	-	12,231
Brochures and items for sale	-	5,839	-	5,839
Rent and service charges	-	22,595	-	22,595
Insurance	-	4,926	-	4,926
Provisions for bad debts	-	1,200	-	1,200
Printing, postage and stationery	-	-	10,157	10,157
Equipment and computer expenses	-	-	7,316	7,316
Depreciation	-	-	1,950	1,950
Professional fees	-	-	15,696	15,696
Financial charges and interest payable	-	-	2,251	2,251
Miscellaneous costs	-	-	2,194	2,194
Governance	-	-	8,433	8,433
Sub-total	13,856	261,332	140,258	415,446
Allocation of support and governance costs	-	140,258	(140,258)	-
Total expenditure	13,856	401,590	-	415,446

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

9. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	3,245	1,950
Operating lease payments	18,720	18,396
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration		
▪ Statutory audit (including VAT)	6,600	8,433
▪ Other services	-	3,600
	<u>6,600</u>	<u>12,033</u>

10. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	248,232	256,808
Social security costs	18,018	17,749
Pension costs	5,339	5,382
Freelance staff	63,895	38,162
	<u>335,484</u>	<u>318,101</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, and Clinical Manager. The total employee benefits of the key management personnel £105,728 (2021: £119,046).

	2022 No.	2021 No.
Average head count	<u>12</u>	<u>12</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

12. Tangible fixed assets

	Office equipment and computers £
Cost	
At 1 May 2021	33,167
Additions in year	3,160
Disposals	<u>(27,463)</u>
At 30 April 2022	<u>8,864</u>
Depreciation	
At 1 May 2021	27,098
Charge for the year	3,245
On disposals	<u>(27,463)</u>
At 30 April 2022	<u>2,880</u>
Net book value	
At 30 April 2022	<u><u>5,984</u></u>
At 30 April 2021	<u><u>6,069</u></u>

13. Debtors

	2022 £	2021 £
Trade debtors	11,765	14,143
Prepayments	6,634	13,673
Accrued income	8,373	-
Other debtors	<u>4,998</u>	<u>-</u>
	<u><u>31,770</u></u>	<u><u>27,816</u></u>

14. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	12,899	11,622
Accruals	16,771	21,827
Other taxation and social security	2,636	5,141
Deferred income (see note 15)	1,367	75
Other creditors	<u>1,070</u>	<u>-</u>
	<u><u>34,743</u></u>	<u><u>38,665</u></u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

15. Deferred income

	2022 £	2021 £
At 1 May 2021	75	150
Deferred during the year	1,367	75
Released during the year	<u>(75)</u>	<u>(150)</u>
At 30 April 2022	<u>1,367</u>	<u>75</u>

Deferred income relates to workshop and course fees received in advance.

16. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	5,984	5,984
Current assets	6,846	232,808	239,654
Current liabilities	<u>-</u>	<u>(34,743)</u>	<u>(34,743)</u>
Net assets at 30 April 2022	<u>6,846</u>	<u>204,049</u>	<u>210,895</u>
 Prior period comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	6,069	6,069
Current assets	7,895	172,694	180,589
Current liabilities	<u>-</u>	<u>(38,665)</u>	<u>(38,665)</u>
Net assets at 30 April 2021	<u>7,895</u>	<u>140,098</u>	<u>147,993</u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

17. Movements in funds

	At 1 May 2021 £	Income £	Expenditure £	At 30 April 2022 £
Restricted funds				
Merchant Taylor	1,726	-	-	1,726
Bursaries	-	3,372	(3,372)	-
General Helpline Appeal (various trusts)	-	72,855	(72,855)	-
Peter Harris Foundation	5,000	-	-	5,000
PEAK grant for KJ	120	-	-	120
March Christian Trust	300	-	(300)	-
Hickinbotham Charitable Trust	749	-	(749)	-
Total restricted funds	7,895	76,227	(77,276)	6,846
Unrestricted funds				
General funds	140,098	437,035	(373,084)	204,049
Total unrestricted funds	140,098	437,035	(373,084)	204,049
Total funds	147,993	513,262	(450,360)	210,895

Purposes of restricted funds

Merchant Taylor	Funding for the charity's external communication for parents including the website, leaflets and information packs.
Bursaries	Funding to run our dedicated Helpline service, where parents and carers can call to get expert and tailored information and support, for a range of autism related issues.
General Helpline Appeal	Funding to run our dedicated Helpline service, where parents and carers can call to get expert and tailored information and support, for a range of autism related issues.
Peter Harris Foundation	Funding to run Communication Clinics for parents, where they can learn strategies to help their child communicate their needs.
PEAK grant for KJ	Funding for training materials for an evidence-based autism assessment.
March Christian Trust	The March Christian Trust provided a grant for a rolling renewal of laptops for
Hickinbotham Charitable Trust	The Hickinbotham Charitable Trust gave a grant to replace the laptop for a case manager working with children and schools in the Midlands (Kim James).

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2022

18. Movements in funds (continued)
Prior period comparative

	At 1 May 2020 £	Income £	Expenditure £	At 30 April 2021 £
Restricted funds				
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
Total restricted funds	6,581	31,449	(30,135)	7,895
Unrestricted funds				
General funds	57,772	467,637	(385,311)	140,098
Total unrestricted funds	57,772	467,637	(385,311)	140,098
Total funds	64,353	499,086	(415,446)	147,993

19. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022 £	2021 £
Amount falling due:		
Within 1 year	-	3,066

20. Related party transactions

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. All transactions were carried out at arms length. Income from use of services by trustees totalled £927 (2021: £4,930).

During the year the charity received donations from trustees totalling £60,000 (2021: 60,000).