

Company no. 03300043
Charity no. 1063982

Child Autism UK
Report and Audited Financial Statements
30 April 2023

Child Autism UK

Reference and administrative details

For the year ended 30 April 2023

Company number	03300043														
Charity number	1063982														
Registered office and operational address	Child Autism UK Venture House 2 Arlington Square Downshire Way Bracknell RG12 1WA														
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Alexandra Beckwith</td><td></td></tr><tr><td>Jessica Boston</td><td></td></tr><tr><td>Ina Chantry</td><td>Chair</td></tr><tr><td>Neil Jenkin</td><td></td></tr><tr><td>Jonathan Jenney</td><td></td></tr><tr><td>Will Roseff</td><td>Treasurer</td></tr><tr><td>John Urban</td><td></td></tr></table>	Alexandra Beckwith		Jessica Boston		Ina Chantry	Chair	Neil Jenkin		Jonathan Jenney		Will Roseff	Treasurer	John Urban	
Alexandra Beckwith															
Jessica Boston															
Ina Chantry	Chair														
Neil Jenkin															
Jonathan Jenney															
Will Roseff	Treasurer														
John Urban															
Company secretary	Jonathan Jenney														
Chief executive officer	Suzy Yardley														
Bankers	National Westminster Bank plc 130 Wood Street London EC2V 6DL														
Solicitors	Field Seymour Parkes LLP 1 London Street Reading RG1 4QW														
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

The trustees present their report along with the financial statements of the charity for the year ended 30 April 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out on pages 19 to 21 of the attached financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2019 or later.

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

Constitution and members' liability

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

Organisation

The charity has two distinct roles. The Child Autism UK office gives advice, information and support to parents of children with autism, while Child Autism UK clinical staff deliver 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 four case managers and a clinical manager. Child Autism UK also has a part-time finance 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 17 to the financial statements.

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

Vacancies for trustees are advertised in newsletters and social media. The needs of the Board are reviewed annually as part of the planning process. All trustees are elected at the AGM by the members. One third of the trustee body stands down each year.

Potential trustees are invited to informally attend trustee meetings prior to appointment. They receive a comprehensive induction, which covers their role, the governing instrument, current financial issues, current operational issues, governance, standing orders and financial procedures.

Key management personnel

Typically, the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees together with the CEO, and Clinical Manager. 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 objectives 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 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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

2022/23 objectives and strategy

2022/23 continued to be a challenging year for our children and families, as the impact of Covid on services continues to have a significant impact. Many services that closed never reopened and those that did have often opened with reduced staff and budgets, and as a result have extensive waiting lists. As an example, the waiting lists for assessments to diagnose potential autism are now on average 3 years. This is leaving parents unsupported and distressed with often no clear idea of who they can speak to, while their child is often having difficulties in home and school that in some cases is leading to self harm or aggression, and often school exclusion. We are currently the only national UK autism helpline, meaning parents are even more reliant on this service. Therefore, our Helpline has been in high demand and parents have expressed how important it has been to speak to a real person who understands the difficulties they are facing.

As a charity, this year we have continued to build on the changes and efficiencies that we made during lockdown and this is working well to ensure we have stable finances. Therefore we have been in a position to begin the new public benefit projects planned, in order to continue to help and support our children and families in increasing and innovative ways.

The charity continues to rely on grants, fundraising events and the income from fees and charges to cover its operating costs.

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 fulfil their potential.

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

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 a 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 case managers.

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

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 was elected in her new role as Chair. Her key project was to complete the application for the Professional Standards Authority (health and social care regulator) - this was achieved in January 2023. The UK SBA is the first professional body for behaviour analysts in the UK. Child Autism UK 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 continued to play a key role in developing a UK accreditation system which was launched in January 2023;
- During 2022/23 Child Autism UK provided ABA programmes to 120 families, and 14 courses for parents and autism tutors;
- Our helpline user survey showed 78% of callers rated us 10 out of 10, and 100% rated us 9 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:
 - ___always gives me the right information and navigates me to the right direction.
 - ___was absolutely lovely and understanding. She put my mind at ease and reassured me everything would be ok.
 - She was very efficient and professional. T thank you so much.
 - We had a very good, detailed conversation about what ABA is, how it can help my child and what Child Autism provides.
 - ___was very helpful and kind.
 - It was nice to have someone listen to me.
 - Very quick response and helpful.
- The number of people following our Facebook page is approximately 8,700. This reflected the extra effort key staff have made to use Facebook as a tool for engaging with our beneficiaries and keeping them informed. We have now expanded to Instagram and LinkedIn;

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Report of the trustees

For the year ended 30 April 2023

- The clinical services successfully covered their own costs and had a positive growth margin which can now be put back into continuing to update services using the latest research and continue to develop new service models in order to reach as many families as possible;
- The organisation continued its services for low income families, offering short blocks of provision focusing on priority need;
- We continued our relationship with a major children's book publisher, to give advice and sensitivity checks regarding an autistic character;
- We liaised with autistic individuals to check our website content to ensure it was up to date and sensitive for the autism community; and
- We again 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. 77% of families obtained their chosen placements for their children. 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 is to use our reserves to launch our planned Public Benefits Projects. We have recruited the services of a Project PA and Corporate Fundraiser part time, in order to support these projects. We also held our dinner dance fundraising event at Badgemore Park Golf Club which was fantastic as it had been previously cancelled twice due to Covid. It was a great opportunity to celebrate our amazing children and raise awareness for autism.

- We will create a new and more accessible website;
- We will launch an online support community where parents can share ideas, resources and support and where we can focus specific information through Q&A sessions and guest speakers in order to help them and their children;
- We will launch a new bursary scheme for families on income support to access our short term communication services;
- We will review all external communication to ensure it reaches as many families as 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 2023 shows a net increase in funds of £53,047 (2022 - increase of £62,902) after which the net funds stand at £263,942 (2022 - £210,895).

Income increased by £8,061 to £521,323 (2022 - £513,262). Expenditure increased by £17,916 to £468,276 (2022 - £450,360).

Financial position and reserves policy

Financial position

The balance sheet shows total net assets of £263,942 (2022 - net assets of £210,895). General funds at 30 April 2023 were £241,955 (2022 - £204,049).

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

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 second year in our 25 year history, we have reached this target. This is extremely exciting, as it means the organisation is now able to move beyond maintaining its 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 cash flow projections regularly so they are continually assessing the financial position of the charity and taking corrective action should problems be evident. The charity's business plan 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. The CEO will ensure all key functions can be deputised if needed; and
- The squeeze on local government finances and record high interest rates mean that Local Authorities and parents have ever tighter budgets. The trustees in the annual budget and planning process are ensuring that there are a range of flexible models to allow families and schools to access the level of services they can financially support.

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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

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 fundraising companies. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2022-23, 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 2022-23:

- The Ammco Trust
- Anand and Sethi Family Charity Trust
- Annie Tranmer Charitable Trust
- Anson Charitable Trust
- The Ardwick Trust
- The Aylesford Family Charitable Trust
- The Bartle Family Charitable Trust
- The Basil Samuel Charitable Trust
- The Boshier-Hinton Foundation
- The Brian Shaw Memorial Trust
- The Bryan Guinness Charitable Trust
- C B & H H Taylor 1984 Trust
- Cantiacorum Foundation
- The Casey Trust
- Cecil Pilkington Charitable Trust
- Chesterhill Charitable Trust Ltd
- The Christopher Laing Foundation
- The Cissie Rosefield Charitable Trust
- The Daniell Trust
- The David Laing Charitable Trust
- The De La Rue Charitable Trust
- Doris Field Charitable Trust
- E F and M G Hall Charitable Trust
- The Fulmer Charitable Trust
- The General Charity Fund
- The Hasluck Charitable Trust
- Helianthus Charitable Trust
- The Imp Trust

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

Acknowledgements continued:

- Irving Memorial Trust
- The Lawson Trust
- Lillie Johnson Charitable Trust
- Marsh Christian Trust
- The May Gibson Charitable Trust
- The Mbili Charitable Trust
- Michael Watson Charitable Trust
- The P & G Charitable Trust
- P F Charitable Trust
- Reuben Foundation
- The Ross Warburton Charitable Trust
- Souter Charitable Trust
- The Stevenson Family's Charitable Trust
- The Sylvia and Colin Shepherd Charitable Trust
- Trelix Charitable Trust
- The Vandervell Foundation
- The W O Street Charitable Foundation
- The Yvonne Flux Charitable Trust

Child Autism UK

Report of the trustees

For the year ended 30 April 2023

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 reappointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 18 September 2023 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 2023 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 2023 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

Child Autism UK

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

To the members of

Child Autism UK

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 2023

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 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restated 2022 Total £
Income from:					
Donations	3	100,950	93,277	194,227	182,281
Charitable activities	4	-	296,107	296,107	305,530
Other trading activities	5	-	29,908	29,908	25,451
Investments		-	1,081	1,081	-
Total income		<u>100,950</u>	<u>420,373</u>	<u>521,323</u>	<u>513,262</u>
Expenditure on:					
Raising funds		-	42,793	42,793	23,577
Charitable activities		<u>85,809</u>	<u>339,674</u>	<u>425,483</u>	<u>426,783</u>
Total expenditure	7	<u>85,809</u>	<u>382,467</u>	<u>468,276</u>	<u>450,360</u>
Net income and net movement in funds	8	15,141	37,906	53,047	62,902
Reconciliation of funds:					
Total funds brought forward		<u>6,846</u>	<u>204,049</u>	<u>210,895</u>	<u>147,993</u>
Total funds carried forward		<u><u>21,987</u></u>	<u><u>241,955</u></u>	<u><u>263,942</u></u>	<u><u>210,895</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 16 to the accounts.

Prior period expenditure has been restated to correct an error identified in the comparative staff costs classification between support costs and charitable activities. Net income has not been affected.

Child Autism UK

Balance sheet

As at 30 April 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	11		3,067	5,984
Current assets				
Debtors	12	32,053		31,770
Cash at bank and in hand		<u>256,753</u>		<u>207,884</u>
		288,806		239,654
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(27,931)</u>		<u>(34,743)</u>
Net current assets			<u>260,875</u>	<u>204,911</u>
Net assets	15		<u><u>263,942</u></u>	<u><u>210,895</u></u>
Funds	16			
Restricted funds			21,987	6,846
Unrestricted funds				
General funds			<u>241,955</u>	<u>204,049</u>
Total charity funds			<u><u>263,942</u></u>	<u><u>210,895</u></u>

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 18 September 2023 and signed on their behalf by

Will Roseff

Will Roseff - Trustee

Child Autism UK

Statement of cash flows

For the year ended 30 April 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	53,047	62,902
Adjustments for:		
Depreciation charges	2,917	3,245
Decrease / (increase) in debtors	(283)	(3,954)
Increase / (decrease) in creditors	(6,812)	(3,922)
Investment income	(1,081)	-
Net cash provided by / (used in) operating activities	47,788	58,271
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	(3,160)
Investment income	1,081	-
Net cash provided by / (used in) investing activities	1,081	(3,160)
Increase / (decrease) in cash and cash equivalents in the year	48,869	55,111
Cash and cash equivalents at the beginning of the year	207,884	152,773
Cash and cash equivalents at the end of the year	256,753	207,884

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

Notes to the financial statements

For the year ended 30 April 2023

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 workshops 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.

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.

Notes to the financial statements

For the year ended 30 April 2023

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:

	2023	Restated 2022
Raising funds	9.1%	5.2%
Charitable activities	90.9%	94.8%

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.

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.

Notes to the financial statements

For the year ended 30 April 2023

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 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2022 Total £
Income from:			
Donations	76,227	106,054	182,281
Charitable activities	-	305,530	305,530
Other trading activities	-	25,451	25,451
Total income	76,227	437,035	513,262
Expenditure on:			
Raising funds	-	23,577	23,577
Charitable activities	77,276	349,507	426,783
Total expenditure	77,276	373,084	450,360
Net income / (expenditure) and net movement in funds	(1,049)	63,951	62,902

3. Income from donations

	Restricted £	Unrestricted £	2023 Total £
Grants	100,950	-	100,950
Donations from individuals and trusts	-	93,277	93,277
Total income from donations	100,950	93,277	194,227
Prior period comparative:			
	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

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

4. Income from charitable activities

	2023	2022
	Total	Total
	£	£
Workshops - funded by local authorities	97,256	77,801
Workshops - self funded	179,563	204,871
Conferences and training	16,033	18,593
Membership fees	3,255	4,265
Total income from charitable activities	<u>296,107</u>	<u>305,530</u>

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

5. Income from other trading activities

	2023	2022
	Total	Total
	£	£
Fundraising activities	<u>29,908</u>	<u>25,451</u>

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

6. Government grants

No government grants were received in the current or prior year.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 9)	25,714	225,741	112,479	363,934
Direct fundraising	1,553	-	-	1,553
Recruitment and training	-	4,304	-	4,304
Conferences and seminars	-	1,007	-	1,007
Travel and expenses	-	19,492	-	19,492
Brochures and items for sale	-	6,321	-	6,321
Rent and service charges	-	8,347	-	8,347
Insurance	-	5,255	-	5,255
Provisions for bad debts	-	645	-	645
Printing, postage and stationery	-	-	8,895	8,895
Equipment and computer expenses	-	-	11,267	11,267
Depreciation	-	-	2,917	2,917
Professional fees	-	-	16,075	16,075
Financial charges and interest payable	-	-	2,560	2,560
Miscellaneous costs	-	-	9,104	9,104
Governance	-	-	6,600	6,600
Sub-total	27,267	271,112	169,897	468,276
Allocation of support and governance costs	15,526	154,371	(169,897)	-
Total expenditure	42,793	425,483	-	468,276

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

7. Total expenditure (continued)

Prior period comparative - (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	13,841	218,649	102,994	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	281,148	153,680	450,360
Allocation of support and governance costs	8,045	145,635	(153,680)	-
Total expenditure	23,577	426,783	-	450,360

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

8. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	2,917	3,245
Operating lease payments	8,347	18,720
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration		
▪ Statutory audit (including VAT)	<u>8,160</u>	<u>6,600</u>

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	254,009	248,232
Social security costs	23,127	18,018
Pension costs	5,528	5,339
Freelance staff	<u>81,270</u>	<u>63,895</u>
	<u>363,934</u>	<u>335,484</u>

One employee earned more than £60,000 during the year (2022: nil).

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 were £119,285 (2022: £105,728).

	2023 No.	2022 No.
Average head count	<u>11</u>	<u>12</u>

10. 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 2023

11. Tangible fixed assets

	Office equipment and computers £
Cost	
At 1 May 2022 and 30 April 2023	<u>8,864</u>
Depreciation	
At 1 May 2022	2,880
Charge for the year	<u>2,917</u>
At 30 April 2023	<u>5,797</u>
Net book value At 30 April 2023	<u><u>3,067</u></u>
At 30 April 2022	<u><u>5,984</u></u>

12. Debtors

	2023 £	2022 £
Trade debtors	15,943	11,765
Prepayments	5,860	6,634
Accrued income	6,250	8,373
Other debtors	<u>4,000</u>	<u>4,998</u>
	<u><u>32,053</u></u>	<u><u>31,770</u></u>

13. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	11,012	12,899
Accruals	9,857	16,771
Other taxation and social security	3,640	2,636
Deferred income (see note 14)	1,275	1,367
Other creditors	<u>2,147</u>	<u>1,070</u>
	<u><u>27,931</u></u>	<u><u>34,743</u></u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

14. Deferred income

	2023 £	2022 £
At 1 May 2022	1,367	75
Deferred during the year	1,275	1,367
Released during the year	(1,367)	(75)
At 30 April 2023	1,275	1,367

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

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	3,067	3,067
Current assets	21,987	266,819	288,806
Current liabilities	-	(27,931)	(27,931)
Net assets at 30 April 2023	21,987	241,955	263,942

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	5,984	5,984
Current assets	6,846	232,808	239,654
Current liabilities	-	(34,743)	(34,743)
Net assets at 30 April 2022	6,846	204,049	210,895

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

16. Movements in funds

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
Restricted funds				
Merchant Taylor	1,726	-	-	1,726
General Helpline Appeal (various trusts)	-	75,950	(75,950)	-
Peter Harris Foundation	5,000	-	(221)	4,779
PEAK grant for KJ	120	-	(120)	-
Avalon	-	25,000	(9,518)	15,482
Total restricted funds	6,846	100,950	(85,809)	21,987
Unrestricted funds				
General funds	204,049	420,373	(382,467)	241,955
Total unrestricted funds	204,049	420,373	(382,467)	241,955
Total funds	210,895	521,323	(468,276)	263,942

Purposes of restricted funds

Merchant Taylor	Funding for the charity's external communication for parents including the website, leaflets and information packs.
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.
Avalon	Funding to support services provided to a specific named child.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2023

16. Movements in funds (continued)

Prior period comparative

	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

17. Related party transactions

Several of the trustees have children who have autism or other developmental delays. A minority of these trustees and their children utilise the charity's services. All transactions were carried out at arms length. Income from use of services by trustees totalled £nil (2022: £927).

During the year the charity received donations from trustees totalling £63,373 (2022: 60,000).

During the year, the CEO of the charity was appointed as the chair of UKSBA which is also a supplier to the charity. Costs totalling £900 were paid by the charity to UKSBA.

Also during the year, the children of the CEO were employed as freelancers on an ad hoc basis to support online assessments and administration. The total remuneration paid for these services was £180.