

Company no. 03300043  
Charity no. 1063982

**Child Autism UK**  
**Report and Audited Financial Statements**  
**30 April 2024**

## Child Autism UK

### Reference and administrative details

**For the year ended 30 April 2024**

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<b>Company number</b>	03300043
<b>Charity number</b>	1063982
<b>Registered office and operational address</b>	Child Autism UK Venture House 2 Arlington Square Downshire Way Bracknell RG12 1WA
<b>Trustees</b>	<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> <p>Alexandra Beckwith Jessica Boston (resigned 15 April 2024) Ina Chantry Chair Nils Feddersen (appointed 18 March 2024) Riccardo Iannucci Dawson (appointed 18 March 2024) Neil Jenkin Jonathan Jenney Yogeta Partridge (appointed 18 March 2024) Will Roseff Treasurer John Urban</p>
<b>Company secretary</b>	Jonathan Jenney
<b>Chief executive officer</b>	Suzy Yardley
<b>Bankers</b>	National Westminster Bank plc 130 Wood Street London EC2V 6DL
<b>Solicitors</b>	Field Seymour Parkes LLP 1 London Street Reading RG1 4QW
<b>Auditors</b>	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 2024**

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The trustees present their report along with the financial statements of the charity for the year ended 30 April 2024.

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).

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 key roles. Child Autism UK gives advice, information and support to parents of autistic children. In addition 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 Chair 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. We also engage freelance support as needs arise. The organisation 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 in previous years on an arm's length basis with no preferential benefit. However, these services are now completed. 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 2024**

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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 each child reaches their full potential, while also supporting 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.

We currently run the only national Autism Helpline.

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 is on the autistic spectrum. 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 2024

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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:

- **Running the only National Autism Helpline 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 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;
- **Providing quality evidence-based learning programmes**, based on Applied Behaviour 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 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 2024**

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#### **2023/24 objectives and strategy**

2023/24 continued to be a challenging year for our children and families, as the financial strain on Local Authorities, as well as lack of staff, continues to have a significant impact. Many services that closed during Covid have never reopened and those that did, have often opened with reduced staff and budgets. As a result, there are extensive waiting lists through all stages of getting effective support for children. For instance, the waiting lists for assessments to diagnose potential autism are 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 at home and in school that in some cases is leading to self harm or aggression, and often school exclusion. Even when a child is diagnosed, parents are often not given any next steps, and for those who do manage to battle through to gain an Education, Health and Care Plan (EHCP), the services that should be legally provided often do not exist in their area.

We are currently the only national UK autism helpline, meaning parents are increasingly 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. Running the Helpline will continue to be a priority, as well as looking at other ways to reach desperate families.

As a charity, this year we have continued to build on the increased financial stability we have worked hard to achieve, and have begun new public benefit projects, 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 the 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.

##### **Use effective evidence based teaching**

- Provide and promote leading evidence-based teaching for children, based on functional goals and 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.

## Child Autism UK

### Report of the trustees

#### For the year ended 30 April 2024

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#### 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 to play 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 UK SBA is the first professional body for behaviour analysts in the UK and holds a register of professionals that are accredited by the Professional Standards Agency (PSA). The Child Autism UK CEO was elected for a second year as Chair, and led on the launch of Equity, Equality, Diversity and Inclusion standards. 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 played a key role in developing a UK-based master's level qualification which was launched in January 2023 and is now helping to develop degree and vocational levels. The Senior Case Manager is running a Special Interest Group in Autism, in order to share good practice across the sector;
- During 2023/24 Child Autism UK provided ABA programmes to 120 families, and 10 courses for parents and autism professionals;
- Our helpline user survey showed 88% 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:
  - "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."
  - "S 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."
  - "T 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 now 9,100. This reflects the extra effort key staff have made to use Facebook as a tool for engaging with our beneficiaries and keeping them informed. In the last year we have also expanded to Instagram (250 followers) and LinkedIn (430 followers) in order to raise awareness further;
- The clinical services again 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;
- The CEO contributed to content with Channel 4, BBC and The Telegraph regarding diagnosis times and the lack of services for autistic children;
- We liaised with autistic individuals to review our website content to ensure it was up to date and sensitive for the autism community;
- We launched an online support community where parents can share ideas, resources and support and where we can focus specific information in order to help them and their children;
- A dinner, dance and auction event was held at Badgemore Park Golf Club, in order to raise funds for our bursary schemes, and to raise awareness with local people, supporters and businesses;
- Our Corporate Partner Liaison supported a range of events including Golf Days, Autism Awareness month events such as the blue cocktail designed by Tao Group restaurants, and other sporting events;

## Child Autism UK

### Report of the trustees

#### For the year ended 30 April 2024

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- We ran a 'Summer Stroll' event with our staff and Corporate Partners including Barclays, Gamma and Soral Nurseries in order to raise funds and awareness;
- One of our Case Managers ran a Q and A session for Morgan Stanely, for a group of their employees who have autistic children, with excellent feedback;
- We continued 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. These were paid from our Public Benefit projects fund; and
- We introduced a new Bursary scheme, which provides short-term (4 months) communication teaching and support, overseen by experienced and qualified case managers, for children whose families are receiving Income Support. This then allows families to gather evidence as to the effectiveness of the support, so they can then request this as part of their EHC Plan.

#### Post year end activity and future developments

- The focus of the start of the current year is to continue to use our Public Benefit Fund to continue our projects and launch new ones.
- Our Corporate Partner Liaison has supported Gamma with their Golf Day which raised an amazing £15,000 and is running another in September 2024. The CEO has taken part in a programme with Autistic Radio. We have also advised on an autistic character in a long-running mainstream television programme;
- We will launch a new and more accessible website;
- We will launch a new bursary scheme for existing families who fall into short-term hardship, in order to ensure their child is able to continue their learning support programme;
- We will publish communication 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.

#### Statement on Public Benefit

As trustees of Child Autism UK, we confirm that we have duly considered the Charity Commission's guidance on public benefit in our decision-making processes and strategic planning. We are committed to ensuring that all activities and initiatives undertaken by the charity align with the principles of public benefit.

In reviewing and implementing our policies, we consistently evaluate how our charitable activities contribute to the public good and ensure that our resources are used effectively to advance our charitable objectives.

This commitment to public benefit is integral to our mission and governance practices, ensuring that we remain focused on delivering meaningful impact in accordance with our charitable purpose.

#### Financial report for the year

The charity's statement of financial activities for the year ended 30 April 2024 shows a net increase in funds of £72,725 (2023 - increase of £53,047) after which the net funds stand at £336,667 (2023 - £263,942).

Income increased by £81,814 to £603,137 (2023 - £521,323). Expenditure increased by £62,136 to £530,412 (2023 - £468,276).

## Child Autism UK

### Report of the trustees

#### For the year ended 30 April 2024

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#### **Financial position and reserves policy**

##### ***Financial position***

The balance sheet shows total net assets of £336,667 (2023 - net assets of £263,942). General funds at 30 April 2024 were £309,903 (2023 - £241,955).

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

As income for the charity is dependent on factors outside of our control, e.g. cost of living constraints, Local Authority funds, 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 third year in our 27 year history, we have reached this target. This is extremely positive, 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, current services or location.

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 and other key staff. The CEO will ensure all key functions can be deputised if needed; and
- The squeeze on local government finances 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 2024**

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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 adheres to all GDPR guidance. 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 2023-24, 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 2023-24:

- Miss W E Lawrence Trust
- The Sam Morley Charitable Trust
- Sir John & Lady Amory's Charitable Trust
- The Van Mesdag Fund
- Wallace Bell Charitable Trust
- The Dennis Alan Yardy Charitable Trust
- Louis Baylis Charitable Trust
- H & J Spack Charitable Trust
- The Bartlett Taylor Charitable Trust
- The Veronica Awdry Charitable Trust
- The Anand & Sethi Charitable Trust
- The Broughton Family Charitable Trust
- The Hilary Awdry Charitable Trust
- The Fitton Trust
- The W E Dunn Trust
- Gerald Palmer Eling Trust Company
- Dumbreck Charity
- The Bartle Family Charitable Trust
- The Davis Foundation
- The Raine Family Charitable Trust
- Baron Davenport's Charity
- The Florence Turner Trust
- The Steven Bloch IoD Charitable Trust
- The Michael Watson Charitable Trust
- The Christopher Laing Foundation
- The Stevenson Family Charitable Trust
- The Ormonde Charitable Trust
- The Yvonne Flux Charitable Account
- The Bryan Guinness Charitable Trust
- David Knight Charitable Trust
- Souter Charitable Trust

## Child Autism UK

### Report of the trustees

**For the year ended 30 April 2024**

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#### **Acknowledgements (continued)**

- TIOC Foundation
- P F Charitable Trust
- The Weinstock Fund
- The David Lister Charitable Trust
- The Smith & Rylance Charitable Trust
- The John Ackroyd Charitable Trust
- Doris Field Charitable Trust
- The Ardwick Trust
- Badgemore Golf Club

#### **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.

**Child Autism UK**

**Report of the trustees**

**For the year ended 30 April 2024**

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**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 16 September 2024 and signed on their behalf by

*Will Roseff*

Will Roseff - Trustee

## **Independent auditors' report**

### **To the members of**

#### **Child Autism UK**

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#### **Opinion**

We have audited the financial statements of Child Autism UK (the 'charity') for the year ended 30 April 2024 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 2024 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 the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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**

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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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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**

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#### **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.

## **Independent auditors' report**

### **To the members of**

#### **Child Autism UK**

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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.

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

#### **Use of our report**

This report is made solely to the 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: 16 September 2024

**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 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations	3	79,386	127,703	<b>207,089</b>	194,227
Charitable activities	4	-	311,228	<b>311,228</b>	296,107
Other trading activities	5	-	81,603	<b>81,603</b>	29,908
Investments		-	3,217	<b>3,217</b>	1,081
<b>Total income</b>		<u>79,386</u>	<u>523,751</u>	<u><b>603,137</b></u>	<u>521,323</u>
<b>Expenditure on:</b>					
Raising funds		-	107,496	<b>107,496</b>	42,793
Charitable activities		<u>74,609</u>	<u>348,307</u>	<u><b>422,916</b></u>	<u>425,483</u>
<b>Total expenditure</b>	7	<u>74,609</u>	<u>455,803</u>	<u><b>530,412</b></u>	<u>468,276</u>
<b>Net income and net movement in funds</b>	8	4,777	67,948	<b>72,725</b>	53,047
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>21,987</u>	<u>241,955</u>	<u><b>263,942</b></u>	<u>210,895</u>
<b>Total funds carried forward</b>		<u><u>26,764</u></u>	<u><u>309,903</u></u>	<u><u><b>336,667</b></u></u>	<u><u>263,942</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.

## Child Autism UK

### Balance sheet

As at 30 April 2024

	Note	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible assets	11		2,617	3,067
<b>Current assets</b>				
Debtors	12	39,836		32,053
Cash at bank and in hand		<u>323,985</u>		<u>256,753</u>
		363,821		288,806
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<u>(29,771)</u>		<u>(27,931)</u>
<b>Net current assets</b>			<u>334,050</u>	<u>260,875</u>
<b>Net assets</b>	15		<u><u>336,667</u></u>	<u><u>263,942</u></u>
<b>Funds</b>	16			
Restricted funds			26,764	21,987
Unrestricted funds				
General funds			<u>309,903</u>	<u>241,955</u>
<b>Total charity funds</b>			<u><u>336,667</u></u>	<u><u>263,942</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 16 September 2024 and signed on their behalf by

*Will Roseff*

Will Roseff - Trustee

## Child Autism UK

### Statement of cash flows

For the year ended 30 April 2024

	2024 £	2023 £
<b>Cash used in operating activities:</b>		
Net movement in funds	72,725	53,047
Adjustments for:		
Depreciation charges	2,497	2,917
Decrease / (increase) in debtors	(7,783)	(283)
Increase / (decrease) in creditors	1,840	(6,812)
Investment income	(3,217)	(1,081)
<b>Net cash provided by / (used in) operating activities</b>	<b>66,062</b>	<b>47,788</b>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(2,047)	-
Investment income	3,217	1,081
<b>Net cash provided by / (used in) investing activities</b>	<b>1,170</b>	<b>1,081</b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>67,232</b>	<b>48,869</b>
Cash and cash equivalents at the beginning of the year	256,753	207,884
<b>Cash and cash equivalents at the end of the year</b>	<b>323,985</b>	<b>256,753</b>

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 2024

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#### 1. Accounting policies

##### a) General information and basis of preparation

Child Autism UK is a charitable company limited by guarantee registered in England and Wales. The registered office address is Venture House, 2 Arlington Square, Downshire Way, Bracknell, RG12 1WA.

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 2024

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**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:

	2024	2023
Raising funds	20.3%	9.1%
Charitable activities	79.7%	90.9%

**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 2024**

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**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 2024

### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
<b>Income from:</b>			
Donations	100,950	93,277	194,227
Charitable activities	-	296,107	296,107
Other trading activities	-	29,908	29,908
Investments	-	1,081	1,081
<b>Total income</b>	<b>100,950</b>	<b>420,373</b>	<b>521,323</b>
<b>Expenditure on:</b>			
Raising funds	-	42,793	42,793
Charitable activities	85,809	339,674	425,483
<b>Total expenditure</b>	<b>85,809</b>	<b>382,467</b>	<b>468,276</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>15,141</b>	<b>37,906</b>	<b>53,047</b>

### 3. Income from donations

	Restricted £	Unrestricted £	2024 Total £
Grants	79,386	-	<b>79,386</b>
Donations from individuals and trusts	-	127,703	<b>127,703</b>
<b>Total income from donations</b>	<b>79,386</b>	<b>127,703</b>	<b>207,089</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	100,950	-	100,950
Donations from individuals and trusts	-	93,277	93,277
<b>Total income from donations</b>	<b>100,950</b>	<b>93,277</b>	<b>194,227</b>

## Child Autism UK

### Notes to the financial statements

For the year ended 30 April 2024

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#### 4. Income from charitable activities

	<b>2024</b>	2023
	<b>Total</b>	Total
	<b>£</b>	£
Workshops - funded by local authorities	<b>121,868</b>	97,256
Workshops - self funded	<b>171,768</b>	179,563
Conferences and training	<b>16,062</b>	16,033
Membership fees	<b>1,530</b>	3,255
<b>Total income from charitable activities</b>	<b><u>311,228</u></b>	<u>296,107</u>

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

#### 5. Income from other trading activities

	<b>2024</b>	2023
	<b>Total</b>	Total
	<b>£</b>	£
Fundraising activities	<b><u>81,603</u></b>	<u>29,908</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 2024

### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Salaries (note 9)	61,254	222,432	116,319	400,005
Direct fundraising	11,417	-	-	11,417
Recruitment and training	-	1,298	-	1,298
Bursaries	-	21,312	-	21,312
Travel and expenses	-	18,276	-	18,276
Brochures and items for sale	-	6,203	-	6,203
Rent and service charges	-	9,529	-	9,529
Insurance	-	5,952	-	5,952
Provisions for bad debts	-	900	-	900
Printing, postage and stationery	-	-	8,552	8,552
Equipment and computer expenses	-	-	15,408	15,408
Depreciation	-	-	2,497	2,497
Professional fees	-	-	9,237	9,237
Financial charges and interest payable	-	-	4,745	4,745
Miscellaneous costs	-	-	6,995	6,995
Governance	-	-	8,086	8,086
<b>Sub-total</b>	<b>72,671</b>	<b>285,902</b>	<b>171,839</b>	<b>530,412</b>
Allocation of support and governance costs	34,825	137,014	(171,839)	-
<b>Total expenditure</b>	<b>107,496</b>	<b>422,916</b>	<b>-</b>	<b>530,412</b>

# Child Autism UK

## Notes to the financial statements

For the year ended 30 April 2024

### 7. Total expenditure (continued) Prior period comparative

	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
<b>Sub-total</b>	<b>27,267</b>	<b>271,112</b>	<b>169,897</b>	<b>468,276</b>
Allocation of support and governance costs	15,526	154,371	(169,897)	-
<b>Total expenditure</b>	<b>42,793</b>	<b>425,483</b>	<b>-</b>	<b>468,276</b>

## Child Autism UK

### Notes to the financial statements

#### For the year ended 30 April 2024

#### 8. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	2,497	2,917
Operating lease payments	9,529	8,347
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration		
▪ Statutory audit (excluding VAT)	<u>7,250</u>	<u>6,800</u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided payroll and accounts preparation services to the charity during the year.

#### 9. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	248,685	254,009
Social security costs	23,619	23,127
Pension costs	5,797	5,528
Freelance staff	<u>121,904</u>	<u>81,270</u>
	<u>400,005</u>	<u>363,934</u>

One employee earned more than £60,000 during the year (2023: One).

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Research Manager and Clinical Manager. The total employee benefits of the key management personnel were £120,646 (2023: £119,285).

	2024 No.	2023 No.
Average head count	<u>10</u>	<u>11</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 2024

### 11. Tangible fixed assets

	Office equipment and computers £
<b>Cost</b>	
At 1 May 2023	8,864
Additions in year	2,047
Disposals	<u>(1,156)</u>
At 30 April 2024	<u>9,755</u>
<b>Depreciation</b>	
At 1 May 2023	5,797
Charge for the year	2,497
Disposals	<u>(1,156)</u>
At 30 April 2024	<u>7,138</u>
<b>Net book value At 30 April 2024</b>	<u><u>2,617</u></u>
At 30 April 2023	<u><u>3,067</u></u>

### 12. Debtors

	2024 £	2023 £
Trade debtors	24,894	15,943
Prepayments	5,192	5,860
Accrued income	5,750	6,250
Other debtors	<u>4,000</u>	<u>4,000</u>
	<u><u>39,836</u></u>	<u><u>32,053</u></u>

### 13. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	13,958	11,012
Accruals	10,900	9,857
Other taxation and social security	2,391	3,640
Deferred income (see note 14)	975	1,275
Other creditors	<u>1,547</u>	<u>2,147</u>
	<u><u>29,771</u></u>	<u><u>27,931</u></u>

# Child Autism UK

## Notes to the financial statements

For the year ended 30 April 2024

### 14. Deferred income

	2024 £	2023 £
At 1 May 2023	1,275	1,367
Deferred during the year	975	1,275
Released during the year	<u>(1,275)</u>	<u>(1,367)</u>
<b>At 30 April 2024</b>	<b><u>975</u></b>	<b><u>1,275</u></b>

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	-	2,617	2,617
Current assets	26,764	337,057	363,821
Current liabilities	<u>-</u>	<u>(29,771)</u>	<u>(29,771)</u>
<b>Net assets at 30 April 2024</b>	<b><u>26,764</u></b>	<b><u>309,903</u></b>	<b><u>336,667</u></b>
<b>Prior period comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	3,067	3,067
Current assets	21,987	266,819	288,806
Current liabilities	<u>-</u>	<u>(27,931)</u>	<u>(27,931)</u>
<b>Net assets at 30 April 2023</b>	<b><u>21,987</u></b>	<b><u>241,955</u></b>	<b><u>263,942</u></b>

## Child Autism UK

### Notes to the financial statements

For the year ended 30 April 2024

#### 16. Movements in funds

	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
<b>Restricted funds</b>				
Merchant Taylor	1,726	-	(1,726)	-
General Helpline Appeal (various trusts)	-	69,386	(63,375)	<b>6,011</b>
Peter Harris Foundation	4,779	-	-	<b>4,779</b>
Avalon	15,482	10,000	(9,508)	<b>15,974</b>
<b>Total restricted funds</b>	<b>21,987</b>	<b>79,386</b>	<b>(74,609)</b>	<b>26,764</b>
<b>Unrestricted funds</b>				
General funds	241,955	523,751	(455,803)	<b>309,903</b>
<b>Total unrestricted funds</b>	<b>241,955</b>	<b>523,751</b>	<b>(455,803)</b>	<b>309,903</b>
<b>Total funds</b>	<b>263,942</b>	<b>603,137</b>	<b>(530,412)</b>	<b>336,667</b>

#### Purposes of restricted funds

Merchant Taylor	Funding for the charity's online activities.
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.
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 2024

#### 16. Movements in funds (continued)

Prior period comparative

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<b>6,846</b>	<b>100,950</b>	<b>(85,809)</b>	<b>21,987</b>
<b>Unrestricted funds</b>				
General funds	204,049	420,373	(382,467)	241,955
<b>Total unrestricted funds</b>	<b>204,049</b>	<b>420,373</b>	<b>(382,467)</b>	<b>241,955</b>
<b>Total funds</b>	<b>210,895</b>	<b>521,323</b>	<b>(468,276)</b>	<b>263,942</b>

#### 17. Related party transactions

During the year the charity received donations from trustees totalling £63,000 (2023: £63,373).

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 £40 (2023: £180)