

Company no. 03300043
Charity no. 1063982

**Child Autism UK
Report and Unaudited Financial
Statements
30 April 2025**

Child Autism UK

Reference and administrative details

For the year ended 30 April 2025

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 Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Ina Chantry	Chair
Will Roseff	Treasurer
Alexandra Beckwith	
Nils Feddersen	
Riccardo Iannucci-Dawson	
Neil Jenkin	
Jonathan Jenney	
Yogeta Partridge	
John Urban	

Company secretary Jonathan Jenney

Chief executive officer Suzy Yardley

Bankers National Westminster Bank plc
36 St Andrew Square
Edinburgh
EH2 2YB

Solicitors Field Seymour Parkes LLP
1 London Street
Reading
RG1 4QW

Independent examiners 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 2025

The trustees present their report along with the financial statements of the charity for the year ended 30 April 2025.

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 17 to 19 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 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.

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 autistic children. 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 2025

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 evidence-based practices such as Applied Behaviour Analysis (ABA), Positive Behaviour Support (PBS), Acceptance and Commitment Therapy (ACT). for children with autism;
- Providing and promoting learning and behaviour support programmes throughout the UK; and
- Providing training in supporting autism and using behavioural based 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 behavioural based strategies and strives to make sure high-quality, evidence based 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 2025

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 a learning and behaviour support 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 behavioural strategies 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 evidence-based strategies 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, 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 in schools and corporations, and encouraging liaison with other groups and working with other 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 evidence based behavioural approaches. Child Autism UK also works to ensure 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 2025

2024/25 objectives and strategy

2024/25 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, these services have 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 in home and 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 been able to add 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, 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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

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 UK SBA is the first professional body for behaviour analysts in the UK, and holds a register of professionals that is accredited by the Professional Standards Agency (PSA). The Child Autism UK CEO was elected for a third year as Chair, and led on the Public Protection and benefit committee. 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 degree level qualification which was launched in July 2024, and is now helping to develop vocational levels. The Senior Case Manager is running a Special Interest Group in Autism, in order to share good practice across the sector;
- During 2024/25 Child Autism UK provided learning and behaviour support programmes to 150 families, and 9 courses for parents and autism professionals. Staff also presented at 2 conferences;
- Our helpline user survey showed 77% of callers rated us 9 out of 10 or above, and 100% rated us 8 or above in terms of the usefulness of the information we provide. The following comments from parents illustrate the real impact we have on the lives of those who call our helpline:
 - I got all the answers I needed, thanks T!;
 - I felt as if I was doing something constructive for my granddaughter and that S, who answered my call, took time to listen to and understand my concerns;
 - S really listened to my needs in the moment and I really valued her support thanks so much;
 - It was nice to be able to talk to someone about my problems and I felt listened to and given good advice;
 - Because she was so understanding and helpful I felt listened to and supported in the conversation we had and email I reviewed afterwards;
 - T took the time to listen to me and told me about the services which I didn't know anything about;
 - S was very knowledgeable and explained what support is available and how it can be beneficial. She then kindly forwarded me some information including funding options thank you so much;
 - Fast reply and helpful links;
 - Although you can't provide us with information of where to go it was nice to talk to someone who actually cared;
 - Useful advice;
 - Great support, listened and understood me - gave me lots of advice; and
 - Very good.

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

- The number of people following our Facebook page is now 9,233. We have expanded our Instagram to 572 followers and our LinkedIn to 565 followers. This reflects the extra effort staff have made to use social media for engaging with our beneficiaries and keeping them informed;
- 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;
- We launched our new website, which makes it easier for families to find the information they need, and allows online booking for courses. We liaised with autistic individuals to review our website content to ensure it was up to date and sensitive for the autism community;
- The organisation continued its services for low income families, offering short blocks of provision focusing on priority need;
- We consulted on a BBC drama to give advice and sensitivity checks regarding an autistic character;
- The CEO contributed to radio content with the BBC regarding diagnosis times and the lack of services for autistic children;
- A presentation and games evening was held at Houseful in Tower Bridge, in order to raise funds for our helpline and bursary schemes, and to raise awareness with 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;
- We again ran a 'Summer Stroll' event with our staff and Corporate Partners including Barclays, Gamma and Namos in order to raise funds and awareness;
- The CEO ran an autism awareness session at Houseful, to ensure staff with autistic children, and autistic employees are supported effectively;
- 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 is a significant public benefit that continues to really help our target clients' access additional services that would not have been available to them. It is unlikely that these clients would have obtained their chosen provision for their child without professional support which was beyond their reach in financial terms. These were paid from our Public Benefit projects fund;
- We continued our 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. This year we gave out 18 bursaries from our Public Benefit fund. Feedback from families has been excellent – one family noted "the impact that it has had on [our daughter] and the family has been priceless and incredible. [She] had no language until the age of three and a half but now has started to talk"; and
- We launched a new bursary scheme to support existing families who fall into unexpected hardship, in order to ensure children continue to access vital services.

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 Helpline and Bursary projects and launch new ones. Our Corporate Partner Liaison has supported Gamma with their Golf Day which raised an amazing £17,000, and will be helping supporters in various sporting events. We will be working with external researchers to launch our outcomes in an accessible and meaningful way to a variety of stakeholders including parents and schools. We contributed questions to be taken to the House of Lords Select Committee on Autism regarding evidence based provisions being a priority.

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

- We will continue to participate with the UK-SBA to provide increased regulation for the sector outside of Child Autism UK; and
- We will look to work in collaboration with other autism charities and advocacy organisations to lobby the government on key issues.

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 2025 shows a net increase in funds of £38,706 (2024 - increase of £72,725) after which the net funds stand at £375,373 (2024 - £336,667).

Income increased by £8,098 to £611,235 (2024 - £603,137). Expenditure increased by £42,117 to £572,529 (2024 - £530,412).

Financial position and reserves policy

Financial position

The balance sheet shows total net assets of £375,373 (2024 - net assets of £336,667). General funds at 30 April 2025 were £361,844 (2024 - £309,903).

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 fourth year in our 28 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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

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.

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 2024-25, 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 2024-25:

- The Archer Trust
- De Brye Charitable Trust
- Marsh Christian Trust
- Annie Tranmer Charitable Trust
- Harry Walter Faulkner Charitable Trust
- Sir John and Lady Amory's Charitable Trust
- Viscount Amory's Charitable Trust
- Cecil Pilkington Charitable Trust
- Wallace Bell Charitable Trust

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

Acknowledgements continued:

- Anand and Sethi Family Charity Trust
- Maud Elkington Charitable Trust
- The Vandervell Foundation
- Helianthus Charitable Trust
- The General Charity Fund
- The Bartle Family Charitable Trust
- Bartlett Taylor Charitable Trust
- The Broughton Family Charitable Trust
- The Carrington Charitable Trust
- The Veronica Awdry Charitable Trust
- Evelyn May Trust
- The D M F Ellis Charitable Trust
- Sunny Skies Foundation
- The Raine Family Charitable Trust
- The Stevenson Family's Charitable Trust
- The Fitton Trust
- The Pamela Barlow Charitable Trust
- The Lawson Trust
- The Christopher Laing Foundation
- P F Charitable Trust
- E F and M G Hall Charitable Trust
- The Sam Morley Charitable Trust
- The W E Dunn Trust
- Anson Charitable Trust
- The Highcliffe Trust
- Trelux Charitable Trust
- The Sylvia and Colin Shepherd Charitable Trust
- Cantiacorum Foundation
- Van Mesdag Fund

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.

Child Autism UK

Report of the trustees

For the year ended 30 April 2025

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.

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.

Independent examiners

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

Approved by the trustees on 5 December 2025 and signed on their behalf by

Ina Chantry - Chair

Independent examiner's report

To the trustees of Child Autism UK

For the year ended 30 April 2025

I report to the trustees on my examination of the accounts of Child Autism UK (the charitable company) for the year ended 30 April 2025, which are set out on pages 14 to 28.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of Child Autism UK

For the year ended 30 April 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 5 December 2025

Jennifer Dickinson ACA

Member of the ICAEW

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 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	51,680	137,853	189,533	207,089
Charitable activities	4	-	325,095	325,095	311,228
Other trading activities	5	-	92,233	92,233	81,603
Investments		-	4,374	4,374	3,217
Total income		<u>51,680</u>	<u>559,555</u>	<u>611,235</u>	<u>603,137</u>
Expenditure on:					
Raising funds		-	88,237	88,237	107,496
Charitable activities		<u>78,022</u>	<u>406,270</u>	<u>484,292</u>	<u>422,916</u>
Total expenditure	7	<u>78,022</u>	<u>494,507</u>	<u>572,529</u>	<u>530,412</u>
Net income / (expenditure)		(26,342)	65,048	38,706	72,725
Transfers between funds		<u>13,107</u>	<u>(13,107)</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	(13,235)	51,941	38,706	72,725
Reconciliation of funds:					
Total funds brought forward		<u>26,764</u>	<u>309,903</u>	<u>336,667</u>	<u>263,942</u>
Total funds carried forward		<u><u>13,529</u></u>	<u><u>361,844</u></u>	<u><u>375,373</u></u>	<u><u>336,667</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 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	11		2,332	2,617
Current assets				
Debtors	12	43,433		39,836
Cash at bank and in hand		<u>355,708</u>		<u>323,985</u>
		399,141		363,821
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(26,100)</u>		<u>(29,771)</u>
Net current assets			<u>373,041</u>	<u>334,050</u>
Net assets	15		<u><u>375,373</u></u>	<u><u>336,667</u></u>
Funds	16			
Restricted funds			13,529	26,764
Unrestricted funds				
General funds			<u>361,844</u>	<u>309,903</u>
Total charity funds			<u><u>375,373</u></u>	<u><u>336,667</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

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

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

Approved by the trustees on 5 December 2025 and signed on their behalf by

Ina Chantry - Chair

Child Autism UK**Statement of cash flows****For the year ended 30 April 2025**

	2025	2024
	£	£
Cash used in operating activities:		
Net movement in funds	38,706	72,725
Adjustments for:		
Depreciation charges	1,907	2,497
Increase in debtors	(3,597)	(7,783)
(Decrease) / increase in creditors	(3,671)	1,840
Investment income	(4,374)	(3,217)
Net cash provided by operating activities	28,971	66,062
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,622)	(2,047)
Investment income	4,374	3,217
Net cash provided by investing activities	2,752	1,170
Increase in cash and cash equivalents in the year	31,723	67,232
Cash and cash equivalents at the beginning of the year	323,985	256,753
Cash and cash equivalents at the end of the year	355,708	323,985

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 2025

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

Notes to the financial statements

For the year ended 30 April 2025

1. Accounting policies (continued)

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.

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:

	2025	2024
Raising funds	15.4%	20.3%
Charitable activities	84.6%	79.7%

Notes to the financial statements

For the year ended 30 April 2025

1. Accounting policies (continued)

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:

Office equipment and computers	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.

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 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	79,386	127,703	207,089
Charitable activities	-	311,228	311,228
Other trading activities	-	81,603	81,603
Investments	-	3,217	3,217
Total income	79,386	523,751	603,137
Expenditure on:			
Raising funds	-	107,496	107,496
Charitable activities	74,609	348,307	422,916
Total expenditure	74,609	455,803	530,412
Net income and net movement in funds	4,777	67,948	72,725

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Donations from individuals and trusts	-	136,327	136,327
Grants	51,680	-	51,680
Legacies	-	1,526	1,526
Total income from donations and legacies	51,680	137,853	189,533
Prior period comparative:			
	Restricted £	Unrestricted £	2024 Total £
Donations from individuals and trusts	-	127,703	127,703
Grants	79,386	-	79,386
Total income from donations and legacies	79,386	127,703	207,089

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

4. Income from charitable activities

	2025 Total £	2024 Total £
Workshops - funded by local authorities	178,192	121,868
Workshops - self funded	128,036	171,768
Conferences and training	17,242	16,062
Membership fees	<u>1,625</u>	<u>1,530</u>
Total income from charitable activities	<u>325,095</u>	<u>311,228</u>

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

5. Income from other trading activities

	2025 Total £	2024 Total £
Fundraising activities	<u>92,233</u>	<u>81,603</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 2025

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Salaries (note 9)	46,792	235,376	133,296	415,464
Direct fundraising	13,666	-	-	13,666
Recruitment and training	-	2,920	-	2,920
Conferences and seminars	-	26	-	26
Bursaries	-	44,629	-	44,629
Travel and expenses	-	20,796	-	20,796
Marketing and awareness raising	-	7,929	-	7,929
Registered office and storage	-	9,357	-	9,357
Insurance	-	6,071	-	6,071
Provisions for bad debts	-	(3,057)	-	(3,057)
Research expenses	-	7,780	-	7,780
Printing, postage and stationery	-	-	7,878	7,878
Equipment and computer expenses	-	-	12,364	12,364
Depreciation	-	-	1,907	1,907
Professional fees	-	-	8,992	8,992
Financial charges and interest payable	-	-	5,331	5,331
Miscellaneous costs	-	-	6,936	6,936
Governance	-	-	3,540	3,540
Sub-total	60,458	331,827	180,244	572,529
Allocation of support and governance costs	<u>27,779</u>	<u>152,465</u>	<u>(180,244)</u>	<u>-</u>
Total expenditure	<u>88,237</u>	<u>484,292</u>	<u>-</u>	<u>572,529</u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

7. Total expenditure (continued)

Prior period comparative

	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
Marketing and awareness raising	-	6,203	-	6,203
Registered office and storage	-	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
Sub-total	72,671	285,902	171,839	530,412
Allocation of support and governance costs	<u>34,825</u>	<u>137,014</u>	<u>(171,839)</u>	<u>-</u>
Total expenditure	<u>107,496</u>	<u>422,916</u>	<u>-</u>	<u>530,412</u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	1,907	2,497
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT)		
▪ Statutory audit	-	7,250
▪ Independent examination	2,950	-
▪ Other services	959	824

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

9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	271,057	248,685
Social security costs	16,298	23,619
Pension costs	6,063	5,797
Freelance staff	122,046	121,904
	<u>415,464</u>	<u>400,005</u>

One employee earned more than £60,000 during the year (2024: 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 £116,258 (2024: £120,646).

	2025 No.	2024 No.
Average head count	<u>10</u>	<u>10</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 2025

11. Tangible fixed assets

	Office equipment and computers £
Cost	
At 1 May 2024	9,755
Additions in year	<u>1,622</u>
At 30 April 2025	<u>11,377</u>
Depreciation	
At 1 May 2024	7,138
Charge for the year	<u>1,907</u>
At 30 April 2025	<u>9,045</u>
Net book value At 30 April 2025	<u><u>2,332</u></u>
At 30 April 2024	<u><u>2,617</u></u>

12. Debtors

	2025 £	2024 £
Trade debtors	24,149	24,894
Prepayments	9,534	5,192
Accrued income	5,750	5,750
Other debtors	<u>4,000</u>	<u>4,000</u>
	<u><u>43,433</u></u>	<u><u>39,836</u></u>

13. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	13,852	13,958
Accruals	4,453	10,900
Other taxation and social security	4,055	2,391
Deferred income (see note 14)	1,125	975
Other creditors	<u>2,615</u>	<u>1,547</u>
	<u><u>26,100</u></u>	<u><u>29,771</u></u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

14. Deferred income

	2025 £	2024 £
At 1 May 2024	975	1,275
Deferred during the year	1,125	975
Released during the year	<u>(975)</u>	<u>(1,275)</u>
At 30 April 2025	<u>1,125</u>	<u>975</u>

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	-	2,332	2,332
Current assets	13,529	385,612	399,141
Current liabilities	<u>-</u>	<u>(26,100)</u>	<u>(26,100)</u>
Net assets at 30 April 2025	<u>13,529</u>	<u>361,844</u>	<u>375,373</u>
Prior period comparative			
	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>
Net assets at 30 April 2024	<u>26,764</u>	<u>309,903</u>	<u>336,667</u>

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

16. Movements in funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers between funds £	At 30 April 2025 £
Restricted funds					
General Helpline Appeal	6,011	51,680	(70,798)	13,107	-
Peter Harris Foundation	4,779	-	-	-	4,779
Avalon	15,974	-	(7,224)	-	8,750
Total restricted funds	26,764	51,680	(78,022)	13,107	13,529
Unrestricted funds					
General funds	309,903	559,555	(494,507)	(13,107)	361,844
Total unrestricted funds	309,903	559,555	(494,507)	(13,107)	361,844
Total funds	336,667	611,235	(572,529)	-	375,373

Purposes of restricted funds

General Helpline Appeal Funding from various sources 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.

Transfers

Extra funding from general funds has been spent on the Helpline service within the year.

Child Autism UK

Notes to the financial statements

For the year ended 30 April 2025

16. Movements in funds (continued)

Prior period comparative

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

17. Related party transactions

During the year the charity received donations from trustees totalling £60,000 (2024: £63,000).

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 £240 (2024: £40).