

Registered Charity Number: 1165038



The PDA Society

Annual Report and Unaudited Financial Statements for the year ended 31 March 2024

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The PDA Society Trustees' annual report for the year ended 31 March 2024

The Trustees are pleased to present the annual report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The Charity is a Charitable Incorporated Organisation, number 1165038 and is operated under the rules of its constitution, the documents of which are dated 5 January 2016. The charity previously operated as an unregistered group. The assets and liabilities of this organisation were transferred to the CIO on 1 April 2016.

Strategic management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Our employed staff team supported by volunteers (including trustees) and self employed contractors are responsible for delivering the strategy that is set by the board. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Charitable Objectives

To promote the relief of persons with Pathological Demand Avoidance (PDA), a profile of Autistic Spectrum Disorder, and their families and carers, in particular, but not exclusively by:

- a.) Providing information, advice and support to those persons with PDA, their families and carers including those awaiting diagnosis, and**
- b.) Advancing the education of the general public, in particular those responsible for the care, treatment and diagnosis of PDA by raising awareness in all matters relating to PDA.**

Objectives and activities

PDA society exists to make life better for PDA people and everyone in their lives.

PDA stands for Pathological Demand Avoidance and this name is used to describe autistic people for whom any kind of demand triggers a fear response. This is more than not wanting to do something, or refusing to do something, it is the experience of being unable to do things (even things you desperately want to do) if at a conscious or unconscious level you perceive them as threatening your autonomy. For some people even bodily urges like thirst or hunger can be perceived as demands.

Yet autistic people with a PDA profile often don't get the support they need to thrive. This causes completely avoidable harm and can lead to very poor mental health outcomes. And this is where PDA Society comes in. We care about PDA people and believe that happy autonomous lives are possible – everything we do is about trying to make life better for PDA people and the people who care about them.

We do this in three ways, all underpinned by research:

- 1) By **providing high quality trustworthy information about PDA** through our website and social channels.
- 2) Offering **training and consultancy** to professionals and to family members of PDA people to help them understand PDA and approaches that are helpful.
- 3) Providing **personalised information, support and signposting** to people who need it to find a way through a particular issue.

Everything we do is based on the evidence that is currently available, and we actively encourage the creation of new high quality research, and seek to **use research and learning from practitioners to influence changes in policy and practice** that make life easier for everyone in the PDA community.

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's general guidance on public benefit. The issues affecting PDA people and their families are found throughout the population. Our services and resources are available to any member of the public who needs information or support around PDA. Through our education, research and policy work, we attempt to raise awareness of PDA in the general public. All of our findings are available to members of the public, service providers, PDA people and their families.

We are the UK's only charity dedicated to supporting Autistic people with a Pathological Demand Avoidance (PDA) profile. Founded in 1997 by parents of PDA children and registered as a charity in 2016, we have 27 years' experience working with the PDA community to make positive change happen.

Achievements and performance

Providing high quality information

This year 1.1 million people accessed information and resources through our website.

The site provides a wide range of resources to help people understand what PDA is, what support is helpful, how to identify PDA, and what the experience of PDA being part of your profile feels like for people in their own words. The resources from our site are used by organisations all over the world to build an understanding of the challenges PDA people face, and how to best support them.

We have grown to 116,512 social subscribers (a 37% increase on previous years) across our platforms. We are particularly proud of the community engagement and support around our win of the week posts where PDA people and their families can share what has gone well.

This year we worked together with PDA Community members to produce a number of new resources including:

- Guidance on finding safe and appropriate services.
- Information for researchers on the areas of research that were the highest priority for the PDA community.
- Information for professionals and policy makers about the struggles PDA people face accessing support around their Mental Health.

What people said about our information:

"Accessible 27/7 and user-friendly interface."

"High standard of information and LOTS of it. Yippee!"

"The information I was given has set me on the right path to understanding and advocating for my daughter which in turn has improved life for all of us in the family."

"The website is an incredible resource, as is the helpline. Thank you."

Training and Consultancy

PDA Society's training and consultancy team has developed our training offer over the last year, creating new distinct offers for different groups of people. This year we offered:

- CPD accredited courses, aimed at supporting professionals across education, healthcare and social care.
- A variety of bespoke courses/ consultancy packages that supported organisations to face their particular challenges.
- A lecture series delivered by world renowned academics.
- Q&A sessions focused on issues the PDA community are experiencing, with experts addressing questions raised by the audience. These were available both live and recorded for free and reached 5000 people.
- Speakers at national and regional events such as reaching an audience of 1558 people.

In total this year the training team reached 8900 people through training and presentations.

4987 people attended our formal courses, 68% of whom were professionals.

Feedback on our training continues to be extremely good. Here is the headline feedback averaged across all courses. Attendees are asked to give a point score of between 0-10.

- The quality of the content 9/10.
- The quality of the trainer delivery 9/10.
- The level of help and support with queries 9/10.
- I have a better understanding of what PDA is 9/10.
- I have a better understanding of helpful approaches for PDA 9/10.
- I feel better able to support the PDA person I care for 9/10.
- I would recommend this course to others 9/10.

Our new educational consultancy service has supported 7 schools this year and has received excellent feedback.

Training income has shown a significant increase this year, supporting our objectives of providing information and support to the PDA community.

What people said about our training:

"real experience by people who have lived with (PDA) but also explain their point of view- brilliant linkage to resources - loved the slides- very interesting and I am constantly thinking of other people I work with even as I am just listening to your presentation"

"Was really informative, made me realise I am not crazy and helpful tips and understanding from PDAers to help me understand how my child might be feeling"

We provide three types of support:

- Peer support through our online forum.
- Solution based support through our enquiry line.
- (Very occasionally) more in-depth support for families at high risk of significant harm where we identify we can make a difference in a way other organisations can't.

PDA Society's online forum (which is maintained and moderated by volunteers) provides a safe place for community members to ask for information, advice and support from each other. Informally and empathically sharing what works. There are currently 4300 live users of the forum.

Our enquiry line provides support, information and signposting to PDA adults, families and to professionals who are looking to get unstuck from a situation they find themselves in. Our trained enquiry line team are made up of trained professionals who have lived experience of either being or parenting a PDA person. When an enquiry is made through our site we match the person enquiring with someone with expertise that can help – then through email or phone calls our team will:

- Identify if there is information that could be helpful and share this.
- Signpost to support that is relevant for the person enquiring.
- Share their experiences, listen and empathise.

This year the team supported 1359 people having on average 3 contacts with each person, with many people having their needs met in the first conversation and others needing repeated contacts to support through multiple and complex issues. The majority of people supported were parents, carers and family members (1186) followed by professionals and PDA people. The team have noted that the complexity of issues that are being brought to the enquiry line is growing year on year.

In a very small number of cases (5 this year) we identified that there is significant risk to a family that is preventable (or minimizable) with our intervention and where there is no other statutory or charitable body set up to provide support. In these cases, with trustee approval, we provide a slightly higher level of support and advocacy.

Our enquiry line services get consistently excellent feedback.

92% of people who used the service in the last 6 months said they learnt something new.

94% of people said they were likely or very likely to recommend the service to others.

93% of people said we helped them identify positive actions they could take to improve their situation.

74% of people said they saw improvements in the area they contacted us about as a result of the service.

97% of people said we were helpful or very helpful to them in at least one area of their life.

89% of people felt less lonely.

What people said about our support:

"(The person I spoke to) was amazing. So much information, support, links to further info and support. So much was covered in one email. The reply was thoughtful, supportive and invaluable. I am so grateful for the enquirer line. "

"Where do I start! I would consider it a lifeline and the two calls I had (and emails) have changed everything for us I am forever grateful. My advisor was so kind, friendly and knowledgeable and it was nice she could draw on personal experiences so I felt less alone. The information I was given has set me on the right path to understanding and advocating for my daughter which in turn has improved life for all of us in the family. I felt validated, believed and understood. I have recommended the service to many others since! Thank you. "

"The service has been invaluable. I have received guidance and advice for every step of our PDA journey. I receive empathy, understanding and some chuckles. My family breathe a sigh of relief when they know I have a 'PDA' chat scheduled!! The service has quite literally been a life saver on so many levels, unlikely we would have survived without it."

Underpinned by research and evidence

This year we undertook a large scale survey to understand what life is like for PDA people and received 921 responses. The findings for this are being released in 3 stages.

Stage one was the release of PDA lives worth living in November 2023. PDA lives worth living report showed that autistic-PDA people are experiencing a mental health crisis.

Key findings were:

- 87% of PDA children & 82% of PDA adults have experienced severe anxiety in the last year.
- 84% of PDA adults and 40% of PDA children have considered taking their own lives.
- Despite the fact that 66% of PDA children and 82% of PDA adults felt they needed professional support for their mental health in the last year, one in four autistic-PDA adults couldn't identify anyone, either personally or professionally, who could give them the support that they needed. Those who could identify sources of help were mostly named friends or family members, as opposed to professionals.

We have since worked collectively with PDA adults, parent carers and professionals to identify key areas which could improve this situation for PDA autistic people, which would likely also benefit other autistic people. The report focused on our belief that autistic-PDA people would have better health outcomes if:

- Receiving a formal diagnosis was no longer a barrier to accessing support, with a focus instead on assessing and meeting the needs of all disabled people, even when the cause of their disability is not fully understood.
- Professionals embraced the complexity and diversity within autistic communities, sharing widely different approaches that are helpful for people with different profiles, rather than assuming one size fits all.
- Barriers in asking for help were reduced, by offering choice and flexibility in how that help is asked for and received. Signposting and specialist support was available to professionals, so they could offer effective help to PDA people in crisis.

The report has been disseminated to key health professionals and has become the starting point for conversations with statutory bodies about how we can improve outcomes for PDA people.

Stages 2 & 3 of analysis of the report have had their prep work in year. These will result in the release of Headline findings in May 2024 and a coproduced full report in July 2024.

We also completed the research priorities work this year. In 2022, the PDA Society began a process of defining the top unanswered PDA research questions. The PDA community, professionals and researchers were invited to share their top unanswered questions through a survey, to which 551 people responded. Over 3,000 questions were proposed, which were refined to 1,146 unique questions. A further two stages of analysis were undertaken, refining these questions to a further 39 questions, summarised by nine overarching 'key questions'. We hope that the questions detailed provide a helpful basis to inform PDA research priorities and provide an evidence base for research funding. The nine research priorities identified were (in no particular order):

- What are the origins of the experience of the PDA profile, including the specific nature of the demand avoidance?
- How do people experience PDA, and the world around them, day-to-day?

- What impacts a PDA person's quality of life and what changes would improve outcomes?
- How can professionals be better informed and services better configured or adapted to meet needs of PDA people?
- How can specific needs and strengths of individual PDA people be better understood to make a difference to them?
- How should we best and most usefully define and describe PDA?
- What relational and therapeutic approaches help and what harm a PDA child or adult?
- What learning environment and approaches are effective in meeting a PDA learner's needs?
- How do a PDA person's needs change over time?

Working in partnership with Kings College London we have supported the creation of two PhD opportunities focused on increasing the quality of research around demand avoidance in autism. The two successful candidates will begin their studies in September 2024.

Our Research co-ordinator acts as a touch point for academics looking to undertake research into this area and has had contact with 12 ongoing projects and acted as a liaison and advisor on a range of research-related topics this year.

We manage 4 specialist evidence gathering and dissemination groups for:

- clinical experts
- researchers
- education professionals
- short-term group focusing on commissioning safe services.

Led by the PDA community the focus of our inclusion work has been the safer PDA professionals work and ensuring feedback from our latest survey shapes our work. The safer network is a time limited collaboration between PDA adults and safeguarding professionals to consider what guidance PDA people and professionals need to work safely together. It was released in time for Adult Safeguarding week in November.

We also held working groups around parental blame and access to mental health with the PDA community.

Our funders – a thank you

PDA Society can only continue to do the work we do because the community we support put so much effort in to raising funds for us. It means a great deal to us that so many people walk, run, cycle, put on craft auctions, play Minecraft, donate book royalties, ask their companies to donate, donate themselves monthly, or as a one off, or ask their wedding guests to donate, all of which have happened for us this year. The majority of our income comes from your generosity – we promise to continue to do our best to wring the greatest possible impact from every penny you donate. Thank you.

Thank you to the trusts and foundations that have put their trust in us this year. We know funders are oversubscribed and this paired with how relatively unknown and misunderstood PDA is makes it difficult to secure funding. Thank you for seeing the value of our charity and the community we support.

Everyone who funds us is making a vital contribution to securing happier lives for PDAers and their families everywhere.

People, Systems & Resources

This year has been a year of growth and change for our team.

At the beginning of the year 3 themes of our work were managed by Trustee Volunteers, and in our core (employed) team alongside our CEO, we had a Training Co-ordinator, Communications Co-ordinator, Enquiry Line Co-ordinator and Finance & Operations Officer. Everyone except the Training Co-ordinator was part time.

All our team are either a parent/ carer of a PDA person or are neurodivergent themselves. This influences the way our team works with everyone working flexible hours, from home in order to make the roles accessible to people at a high risk of personal or familial burnout. By the end of the year we have become an employee team of 9, including all but one of the employed team we started the year with. New roles include Training Administration, Community & Events Co-ordinator, People & Operations Lead, and an IT & Website Support Officer, all part time. The three original Co-ordinator roles have been deleted from the structure and replaced by management roles, which Co-ordinators have stepped up into from 1st April 2024.

Our previous voluntary managers continue to be involved in the organisation, two as trustees and all three as members of our new managers advisory group – supporting our new managers where they feel they need extra support or advice.

Systems

This year we reviewed our governance policy in order to ensure that there was a clearer organisational schedule for undertaking quality checks and reviewing risk. We have begun a wholesale review of our policy suite, completely rewriting three core policies and scheduling fundamental changes to a further 8 in the coming year.

We moved the whole team (including volunteers) onto a HR database that keeps their details secure and provides a single source of truth for accessing policies and procedures, managing leave, wellness and support for the team. Our newly recruited People and Operations Lead manages this database and is reviewing the use of other organisational systems to ensure we are working at or above industry standards.

Financial review and reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of costs associated with the operation of essential services. Currently this approximates to £148,756 based on budgeted expenditure for 2024/25. The trustees consider that this level will provide sufficient funds to deliver core services and ensure that office and governance costs are covered. The trustees consider that a level of six months is sufficient.

The balance held as unrestricted funds on 31 March 2024 was £231,804 (2023: £136,070). Included in this is a balance held as designated funds of £72,251 (2023: £3,526). These funds were designated to support the planned operational development costs which includes the website development. The Reserves Policy is reviewed annually by the Trustees.

The free reserves (general funds excluding the value of any tangible fixed assets) as at 31 March 2024 were £157,928 (2023: £132,309).

Legal and administrative information

Trustees

| | | |
|-------------------|--|---------------------------|
| Sally Russell OBE | Chair | |
| Paula Webb | Enquiry Line, Events and Safeguarding Lead | Resigned October 2023 |
| Hilary Harvey | HR, Admin, Training and Forum Lead | |
| Jill Davis | Education Lead | Resigned October 2023 |
| James Hulse | Fundraising Lead | |
| Sacha Wheatley | Inclusion Lead | |
| Craig Mc Cormack | Treasurer (until 22nd April 2024) | |
| Sally Cairns | | Appointed 16 January 2024 |
| Rachel Perrin | | Appointed 04 January 2024 |
| Michael Pleasants | | Appointed 2 December 2023 |
| Yvonne McLintok | Treasurer (from 23rd April 2024) | Appointed 23 April 2024 |

Key management

Elizabeth Archer Chief Executive

Principal Address

PO Box 6080
Sheffield
S12 9EW

Bankers

HSBC
5 Wimbledon Hill Road
Wimbledon
London
SW19 7NF

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

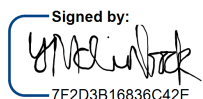
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustees' declare that they have approved the above report on 30 September 2024 and are signed on their behalf by:

Signed by:

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Name Yvonne McLintock

Position Treasurer

Independent Examiner's Report to the trustees of The PDA Society ("the CIO")

I report to the charity Trustees on my examination of the accounts of The PDA Society ("the CIO") for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement


Since the Charity'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, which is one of the listed bodies.

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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

Signed: 
 515520C756D7468...

Susan Cochrane FCA, DChA
Seven Hills Accountants Limited
57 Burton Street, Sheffield, S6 2HH

Date: 10/1/2024

The PDA Society

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2024

| | | Unrestricted funds | Restricted funds | Total 2024 | Restated Unrestricted funds | Restated Restricted funds | Restated Total 2023 |
|------------------------------------|-------|-----------------------|---------------------|----------------|-----------------------------------|---------------------------------|---------------------------|
| | Notes | £ | £ | £ | £ | £ | £ |
| Income from: | | | | | | | |
| Donations, grants and legacies | 2 | 83,128 | 95,057 | 178,185 | 44,593 | 9,659 | 54,252 |
| Charitable activities | 3 | 137,403 | - | 137,403 | 104,763 | - | 104,763 |
| Fundraising activities | | 40,635 | - | 40,635 | 22,488 | - | 22,488 |
| Total income | | 261,166 | 95,057 | 356,223 | 171,844 | 9,659 | 181,503 |
| Expenditure on: | | | | | | | |
| Charitable Activities | 4 | 160,398 | 77,413 | 237,811 | 172,032 | 2,415 | 174,447 |
| Fundraising activities | | 5,195 | - | 5,195 | - | - | - |
| Total expenditure | | 165,593 | 77,413 | 243,006 | 172,032 | 2,415 | 174,447 |
| Net income/(expenditure) | | 95,573 | 17,644 | 113,217 | (188) | 7,244 | 7,056 |
| Transfers between funds | 12 | - | - | - | - | - | - |
| Net movement in funds | | 95,573 | 17,644 | 113,217 | (188) | 7,244 | 7,056 |
| Total funds brought forward | | 136,070 | 7,244 | 143,314 | 136,258 | - | 136,258 |
| Total funds carried forward | | 231,643 | 24,888 | 256,531 | 136,070 | 7,244 | 143,314 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The PDA Society

Balance Sheet

As at 31 March 2024

| | Notes | Total 2024 £ | Restated Total 2023 £ |
|---|-------|--------------------|--------------------------------|
| Fixed assets | 7 | 964 | 235 |
| Current assets | | | |
| Stock | 8 | - | 3,381 |
| Debtors | 9 | 12,284 | 1,715 |
| Cash at bank and in hand | | 262,299 | 142,251 |
| Total current assets | | 274,583 | 147,347 |
| Creditors: amounts falling due within one year | 10 | (19,016) | (4,268) |
| Net current assets | | 255,567 | 143,079 |
| Total assets less current liabilities | | 256,531 | 143,314 |
| Creditors: amounts falling due after more than one year | | - | - |
| Total net assets | | 256,531 | 143,314 |
| Represented by: | | | |
| Funds of the Charity | | | |
| General funds | | 158,892 | 132,544 |
| Designated funds | 12 | 72,751 | 3,526 |
| Total unrestricted funds | | 231,643 | 136,070 |
| Restricted income funds | 13 | 24,888 | 7,244 |
| | 14 | 256,531 | 143,314 |

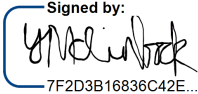
Approved by the Board on 16/07/2024 and signed on behalf of the board by:

Yvonne McLintock

Print name: _____

Trustee

Signed by:



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The PDA Society
Notes to the accounts
For the year ended 31 March 2024

1 Accounting Policies

a General

The PDA Society is a Charitable Incorporated Organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The PDA Society meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

b Income - revenue recognition

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

Income from 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 is deferred when income is received in advance of the service being delivered.

c 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.

d Tangible fixed assets

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful life, as follows:

| | |
|--------------------|-------------------|
| Computer equipment | 25% Straight Line |
|--------------------|-------------------|

All items of capital expenditure below £100 are written off as incurred.

e Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

f Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

1 Accounting Policies - continued

g Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

h Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated fund are funds set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the funder.

i Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

j Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

k Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

l Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations, grants and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Restated Unrestricted Funds £ | Restated Restricted Funds £ | Restated Total 2023 £ |
|---------------------------------|----------------------------|--------------------------|--------------------|--|--------------------------------------|--------------------------------|
| Donations | 83,128 | - | 83,128 | 38,343 | - | 38,343 |
| Grants: | | | | | | |
| National Lottery Community Fund | - | 53,457 | 53,457 | - | - | - |
| Openwork Foundation | - | 14,964 | 14,964 | - | - | - |
| Ursula Ströher Stiftung | - | - | - | 6,250 | - | 6,250 |
| Jonathan de Pass | - | 26,636 | 26,636 | - | 9,659 | 9,659 |
| | 83,128 | 95,057 | 178,185 | 44,593 | 9,659 | 54,252 |

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

3 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Restated Unrestricted Funds £ | Restated Restricted Funds £ | Restated Total 2023 £ |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------|--|--|--|
| Training | 130,794 | - | 130,794 | 97,318 | - | 97,318 |
| Book royalties | 2,472 | - | 2,472 | 2,397 | - | 2,397 |
| Sale of merchandise | 4,137 | - | 4,137 | 4,873 | - | 4,873 |
| Other income | - | - | - | 175 | - | 175 |
| | 137,403 | - | 137,403 | 104,763 | - | 104,763 |

4 Expenditure on charitable activities

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Restated Unrestricted Funds £ | Restated Restricted Funds £ | Restated Total 2023 £ |
|----------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|--|--|--|
| General administrative expenses | | 4,179 | - | 4,179 | 2,872 | 355 | 3,227 |
| Other professional expenses | | 635 | - | 635 | 1,128 | 2,060 | 3,188 |
| Other expenses | | 445 | 466 | 911 | 6,214 | - | 6,214 |
| Staff costs | 5 | 102,761 | 76,947 | 179,708 | 107,801 | - | 107,801 |
| Training costs | | 35,872 | - | 35,872 | 32,243 | - | 32,243 |
| Enquiry line costs | | 976 | - | 976 | 11,468 | - | 11,468 |
| Travel & accommodation | | 33 | - | 33 | 233 | - | 233 |
| Postage, printing & stationery | | 1,303 | - | 1,303 | 1,484 | - | 1,484 |
| Merchandise | | 4,777 | - | 4,777 | 1,249 | - | 1,249 |
| Website | | 269 | - | 269 | 176 | - | 176 |
| Insurance | | 205 | - | 205 | 1,062 | - | 1,062 |
| Accountancy and business advice | | 1 | - | 1 | 825 | - | 825 |
| Independent Examination fee | 6 | 2,070 | - | 2,070 | 834 | - | 834 |
| Paypal fees | | 193 | - | 193 | 133 | - | 133 |
| Eventbrite fees- courses | | 5,323 | - | 5,323 | 4,296 | - | 4,296 |
| Bad debt provision | | 1,055 | - | 1,055 | - | - | - |
| Depreciation | | 66 | - | 66 | 14 | - | 14 |
| Loss on disposal of fixed assets | | 235 | - | 235 | - | - | - |
| | | 160,398 | 77,413 | 237,811 | 172,032 | 2,415 | 174,447 |

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

5 Staff Costs

| | 2024 | Restated 2023 |
|----------------------------------|----------------|------------------|
| | £ | £ |
| Salaries | 148,787 | 97,834 |
| Employer's National Insurance | 12,501 | 9,502 |
| Employer's allowance | (5,000) | (5,000) |
| Employer's pension contributions | 2,884 | 2,007 |
| Freelance staff | 20,536 | 3,458 |
| | 179,708 | 107,801 |

There was an average of 7 employees during the year (2023: 4). No employee received emoluments of more than £60,000.

6 Fees paid to the independent examiner's organisation

| | 2024 | 2023 |
|-----------------------------|-------|------|
| | £ | £ |
| Independent examination fee | 2,070 | 834 |

No other fees were paid to the independent examiner's organisation.

7 Tangible Fixed Assets

| | Office equipment £ | Total £ |
|--------------------------|--------------------------|--------------|
| Cost or Valuation | | |
| At 1 April 2023 | 249 | 249 |
| Additions | 1,030 | 1,030 |
| Disposals | (249) | (249) |
| At 31 March 2024 | 1,030 | 1,030 |
| Depreciation | | |
| At 1 April 2023 | 14 | 14 |
| Charge this period | 66 | 66 |
| Disposals | (14) | (14) |
| At 31 March 2024 | 66 | 66 |
| Net Book Value | | |
| At 31 March 2024 | 964 | 964 |
| At 31 March 2023 | 235 | 235 |

8 Stocks

| | 2024 | 2023 |
|-----------------------|------|-------|
| | £ | £ |
| Goods held for resale | - | 3,381 |

9 Debtors

| | 2024 | Restated 2023 |
|---------------|---------------|------------------|
| | £ | £ |
| Trade debtors | 8,016 | 1,715 |
| Prepayments | 4,268 | - |
| | 12,284 | 1,715 |

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

10 Creditors: amounts falling due within one year

| | | 2024 | Restated 2023 |
|-----------------|----|---------------|------------------|
| | | £ | £ |
| Trade Creditors | | - | 3,224 |
| Other creditors | | - | 210 |
| Accruals | | 5,738 | 834 |
| Deferred income | 11 | 13,278 | - |
| | | 19,016 | 4,268 |

11 Deferred income

| | 2024 | 2023 |
|-----------------------|---------------|----------|
| Deferred income b/fwd | - | - |
| Released in the year | - | - |
| Deferred in the year | 13,278 | - |
| Deferred income c/fwd | 13,278 | - |

Deferred income relates to training income received in advance of the service being delivered.

12 Designated funds

| | Restated Brought forward £ | Income £ | Expenditure £ | Transfers £ | Carried forward £ |
|------------------------------|-------------------------------------|-------------|------------------|----------------|-------------------------|
| Strategic Growth Fund | 3,526 | - | (3,526) | - | - |
| Operational Development Fund | - | - | - | 72,751 | 72,751 |
| | 3,526 | - | (3,526) | 72,751 | 72,751 |

Strategic Growth Fund

Funds designated for strategic planning and organisational growth (principally CEO consultancy costs)

Operational Development fund

Fund designated to support planned operational development costs.

Prior period comparison

| | Restated Brought forward £ | Income £ | Expenditure £ | Transfers £ | Restated Carried forward £ |
|-----------------------|-------------------------------------|-------------|------------------|----------------|-------------------------------------|
| Strategic Growth Fund | 35,000 | - | (31,474) | - | 3,526 |
| | 35,000 | - | (31,474) | - | 3,526 |

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

13 Restricted funds

| | Restated Brought forward | Income | Expenditure | Transfers | Carried forward |
|-------------------------------|---|---------------|--------------------|------------------|----------------------------|
| | £ | £ | £ | £ | £ |
| PDA Research Fund | 7,244 | 26,636 | (8,992) | - | 24,888 |
| PDA Community Project | - | 53,457 | (53,457) | - | - |
| PDA Household Support Project | - | 14,964 | (14,964) | - | - |
| | 7,244 | 95,057 | (77,413) | - | 24,888 |

PDA Research Fund

Funding to contribute towards the five year research goal to "Promote high quality multi-disciplinary research to extend understanding of PDA and the approaches needed, informing policy and practice, with improved outcomes for PDA individuals".

PDA Community Project

Funding from the National Lottery Community Fund to improve the quality of life outcomes for autistic children/ adults with a PDA profile and their parents/ carers.

PDA Household Support Project

Funding from the Openwork Foundation to support 5500 households which include a PDA person to access Q&A sessions/ written resources by PDA experts, so they are better equipped to tackle challenges they face.

Prior period comparison

| | <i>Restated Brought forward</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers</i> | <i>Restated Carried forward</i> |
|--------------------------|---|---------------|--------------------|------------------|---|
| | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| | | | | | - |
| <i>PDA Research Fund</i> | - | 9,659 | (2,415) | - | 7,244 |
| | - | 9,659 | (2,415) | - | 7,244 |

14 Analysis of net assets between funds

| | General Funds | Designated Funds | Restricted Funds | Total 2024 |
|--------------------------------|---------------------------------------|--|--|-------------------------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 964 | - | - | 964 |
| Net current assets | 157,928 | 72,751 | 24,888 | 255,567 |
| | 158,892 | 72,751 | 24,888 | 256,531 |
| <i>Prior period comparison</i> | <i>Restated General Funds</i> | <i>Restated Designated Funds</i> | <i>Restated Restricted Funds</i> | <i>Restated Total Funds</i> |
| | <i>£</i> | <i>£</i> | <i>£</i> | <i>£</i> |
| <i>Tangible fixed assets</i> | 235 | - | - | 235 |
| <i>Net current assets</i> | 132,309 | 3,526 | 7,244 | 143,079 |
| | 132,544 | 3,526 | 7,244 | 143,314 |

The PDA Society
Notes to the accounts - continued
For the year ended 31 March 2024

15 Trustee remuneration and expenses, and the cost of key management personnel

One trustee received the following expenses during the financial year (2023: no trustees), not including the payments for services listed below.

| | 2024 | 2023 |
|--------------------------|------------|----------|
| | £ | £ |
| Travel and accommodation | <u>220</u> | <u>-</u> |

The following trustees were paid during the financial year for services provided to the organisation:

| Name | Service provided | 2024 | 2023 |
|-------------|-----------------------|--------------|--------------|
| | | £ | £ |
| Jilly Davis | Workshop facilitation | <u>1,174</u> | <u>2,250</u> |

Trustees donated £4,070 (2023: £120) before gift aid without conditions

J Hulse, a trustee, is a director of Hindsight Consultancy Ltd. The company made a donation of £10,000 during the financial year.

The key management personnel of the charity, comprise the trustees and the CEO. The total employee benefits of the key management personnel of the charity were £51,313 (2023: £42,690).

16 Related Party Transactions

Apart from as detailed in note 14, there were no other related party transactions during the year.

17 Conversion from receipts and payments accounts to accruals accounts

Since the income was over £250,000 in the year, the Charity is required to prepare accruals accounts. Previous accounts have been prepared under the receipts and payments format.

Balance sheet items as at 31 March 2022 have been adjusted for, providing total funds brought forward for the opening funds shown in the comparative.

Balance sheet items have then been incorporated as at 31 March 2023 and 2024.